ATTS NEWSLETTER

Number 175

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http://www.salestaxtokens.org

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2017 MEMBERSHIP DUES ARE NOW DUE!

You may pay with Pay Pal at our website at:

http://www.salestaxtokens.org

Or send $12.00 to: **Jim Calvert, 1984 B. Lyn Road, Arroyo Grande, CA 93420**

We very much appreciate your continued support and if you can make Jim's job a little easier so he doesn't have to send out reminder notices, we appreciate that too.

PRESIDENT'S MESSAGE

By John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

I think one thing that separates us exonumists from numismatists is a deeper appreciation of history, perhaps more curiosity, and an appreciation for what a token, medal, or object represents. Usually what we collect is not made of precious metal, but I would rather have an R-9 sales tax token than some basically bullion gold coin.

Go to a big coin show and you see gold and silver everywhere. I just glance at those tables and would rather spend my time looking at tokens, even tokens in categories I don't collect. I don't mean to offend any of you that still collect coins. I still do myself to a small degree. Almost all of us probably started as coin collectors. It's just that token collecting is so much more interesting.

Token collecting also gives us the opportunity to research. It's just natural to be curious about the issuer, the town, the reason the token was issued, etc. To that end, some of you may remember some of my articles on the Texas anti-tax "tokens". I spent a ton of time, and quite a few hours on the road to get to libraries in Houston, San Antonio, Austin, Waco, Fort Worth, and Dallas, and I was finally able to attribute the three Texas anti-tax tokens listed in M&D as mavericks.

With a lot of patience and a little luck, I had been able to acquire all the Texas anti-tax "tokens" with the exception of TX-M3, the Charlotte Keatts piece. She was also the toughest one for me to find in my research! Talk about playing hard to get!

My good friend Jim Calvert was able to acquire a Keatts piece 10 years ago or so. It was in pretty bad shape, but it is a legitimate R-9. He brought it with him to the Chicago ANA a few years ago and at least I was able to hold it in my hand. I was pretty sure that was as close as I would ever get to that seemingly impossible variety.

Well, as you will read later in this Newsletter, I was fortunate enough to finally find one on eBay. It was listed in the wrong category and I was able to get it for only $50. Trust me; I was prepared to go many multiples of that price.

That's why we collect. Yeah, we may go long periods without adding anything meaningful to our collections. This token, this aluminum token, means a lot to me due to all the time I spent in attributing it. It means more to me than some tokens or coins I own that have a market value of $1,000 or more. It's hard to describe, but when you research a token, you build a connection with it. That little piece of metal has meaning because you found out something about the issuer, the town, or perhaps why it was issued. I know all of this probably sounds weird to most people; but I know there are some of you reading this that know exactly what I'm talking about.

Of course it takes a lot of patience too. If you want a 1909-S-VDB cent, you can have your pick of about 50 of them at a large coin show. Not so much with a rarity 9 sales tax token!

It will be the holiday season when you receive this. I hope all of you have a wonderful holiday season! All my best, John

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BOARD PROPOSALS

Monte put forward the following two motions, both of which were approved by the board.

Proposal #1 - To purchase a stamp for approximately $20 dollar cost to use on Missouri "milk cap" tokens as individual rewards for any member who promotes our organization by finding a new member for the ATTS. The Stamp would read, something similar to:
The ATTS thanks _____ for finding _____ members for our club in _____. Blanks filled in with Name, number of members found, and year.

John would purchase this stamp and make the reward milk caps to be distributed with the first Newsletter of each year. Color of ink might also change too, as John decides. Each stamp would be, essentially, an R-10 Unique stamp and would most certainly be one of the most highly collectible items for anyone who collects ATTS tokens.

MEMBERS: Here is your chance to get a seriously cool special ATTS counter stamped token for free. Talk to your collecting friends. Find a few young members for us. Hand out our ATTS Newsletter at shows. Promote us. Let John know via email for each new member you have joined. He will take care of the rest! This is one award that can be achieved by Board Members, too – so we ALL have a shot at getting one of these truly unique ATTS issues with only a little work. Heck, for $12 for dues for a year, this token will probably be prized a lot more than that small sum. Buy a few friends a membership, if nothing else!

Proposal #2 - Expanding the Trading Post. In order to get some folks buying and selling tokens through our Newsletter, we would allow any member to post up to 10 individual lots for sale at fixed prices. Member posting the items would be required to list preferred contact, payment type accepted (checks, money orders, Pay Pal). There would be a required 10 day return privilege for anyone purchasing from this section. On an honor basis, members would pay the ATTS 10% of all sold lots. Up to three photos could be provided for each lot. Deadlines will be listed in the Trading Post.

MEMBERS: Here is your chance to advertise some of your duplicates. All lots must be listed with a fixed price. Include your contact information and postage costs. Note that all buyers may return an item for 10 days after receipt; however, they would be refunded their initial payment, not the cost of the postage to return the item to you. Please specify payments accepted: Pay Pal, Check, or Money Order. At the end of two weeks after publication, most sales should be completed. Please send Jim (his address is on the last page) a check for 10% of the prices for any lots you sell. PLEASE REMEMBER TO GIVE JIM THE REASON you are sending him a check. This is strictly on an honor basis.

If you can't send a check, contact me (Monte) with the amount owed to the ATTS and I'll send you a Pay Pal invoice so that you can pay.

DEADLINE FOR SUBMISSION FOR ATTSN #176 IS FEBRUARY 21st

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to: Moxking@aol.com

From Nick Sapone: I enjoyed the great information in ATTSN #173. The paper quality and color images are also top notch. The presentation is excellent, even though it must have cost a bit extra for the nicer features.

Here is another article for the Newsletter: "A Fourth Canadian Ration Token Die Type."

Since I am not on line, I have previously submitted my articles on a disk like the one enclosed. Let me know if you require some different method.

Thank you for the "goody" reward token from the Ingwersen Hoard, for my article submission. It is a most welcome addition to my tax token collection. Best Wishes, Nick Sapone

Reply By Monte: Hey Nick. Thanks so much for your submission and your continued support of our newsletter. The format that you are submitting your articles in works perfectly well, as I can adapt the word processing much faster with the disc you provide, as opposed to doing it all from scratch. Any additional instructions that help to make your articles substantial are appreciated.

As you will read later in Newsletter #175, I will be waiting to ship my last free tokens, most from the Ingwersen Hoard, for the Christmas season. So those contributions in this issue and the next will arrive in a single mailing.

I look forward to more of your insightful contributions. Again, thank you. Monte

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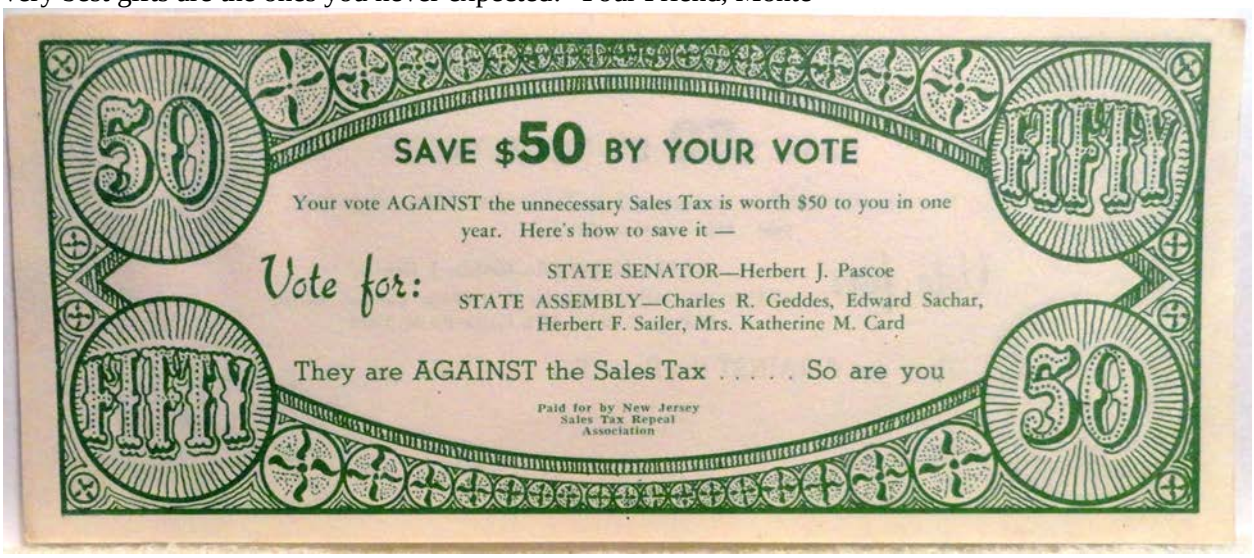
From Monte to John Ostendorf: Oh - MAN - I LOVED that neat 50 dollar currency "thingy" you sent. I absolutely LOVE IT. PLEASE let me know if you have more and your asking price, and I'll advertise them for free for you with the inclusion of that item in issue #175. Again - THANKS!!! The very best gifts are the ones you never expected! Your Friend, Monte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SAVE $50 BY YOUR VOTE
Your vote AGAINST the unnecessary Sales Tax is worth $50 to you in one year. Here's how to save it —
Vote for:
STATE SENATOR—Herbert J. Pascoe
STATE ASSEMBLY—Charles R. Geddes, Edward Sachar, Herbert F. Sailer, Mrs. Katherine M. Card
They are AGAINST the Sales Tax . . . . . So are you
Paid for by New Jersey Sales Tax Repeal Association
FIFTY
FIFTY
50

1966 New Jersey "Currency" Against Sales Tax – Front and Back the Same

IF YOU would like one of these neat notes FOR FREE just email me at moxking@aol.com and let me know that you helped introduce a new member to our society. I don't need anything other than your word and your address that you've helped us all by getting a new member to join. Then I'll send you one of these neat items, especially cool since it is almost impossible to add a New Jersey item to your collection in any normal way. Membership Dues are due NOW – so this is a PERFECT TIME for this!

John Replies: Glad you liked it. My little way of letting you know that how much I appreciate you. I also sent one to Jim with a get well card hoping it would boost his spirits.

It was something I figured you and Jim didn't have; so you would like them. I still have 8 of them. They've just been sitting in an envelope as I wasn't even sure how to catalog them to put them in my database. They're not worth much and I don't think I have much in them. Hard to say if there's much interest past guys like you, Jim and me.

Do you think they would be appreciated as a "gift" for folks that submit articles? If so, I could just send you several more to distribute. Let me know. Your friend, John

p.s. I started collecting food stamp credit tokens. Yeah, I know I'm stupid. It's like I have A.D.D. or something. I picked up a major collection that had virtually all of the Texas merchants and the

collection had about 500 more merchants from around the country. No Minnesota yet, so if you are aware of any or come across some, please let me know.

From Monte to John: Hey John: I've actually thought of exploring food stamp tokens myself as they are certainly in the weird and unloved category. A couple decades ago I think I gave another collector the few I had. But I also seem to remember having a bag among my piles that has some of the oddest of odd items that might include a few food stamp tokens. I'll look through the piles the next time I'm in the shipping room and see if I can locate that bag. If so, you are welcome to any I can find.

As to the New Jersey Currency, it was probably issued in 1965 or 1966. We now know of a number of items of an anti-sales tax nature that were issued in New Jersey during those years. Although other states are well known for their anti-sales tax items, such as the Oregon pin-backs, Nevada "One Sound State" and Nebraska "White Spot" memorabilia, New Jersey probably isn't collected as much simply because it is unknown to most potential collectors.

The new Catalogue will rectify that, as there will be a nice selection of New Jersey Anti-Sales Tax items and this currency that you've discovered will fit right in.

I would like to suggest that instead of giving them away for article submissions, since I'm doing fine sending out R-6 to R-8 tokens already for that purpose, how about if we offer them to members who recruit (and pay for?) a new member. Since this information I'm typing will probably be in our members hands just after the first of December, it would fit in well for that purpose. For the first four members who find a new member, they would receive one of these neat scrip. In the event we are lucky enough that more than four new members are found I will be happy to send those folks, and the new members, too, some of my own scarce item stock.

Let me know if you think that would be a viable alternative.

Again, thanks for everything, John. If YOU happen to find a new member I have my own special reward I've been saving that YOU could have. I assure you – you don't have it!

Another response from John to Monte: Sorry to take so long getting back to you. At least part of my excuse is that I was working on getting the newsletter out. It went out yesterday morning and looks great! Thanks for all your great work on it!

I'm sending you some more of those NJ anti-tax things as you suggested. Use them however you think best. It's great to see so many contributors in the Newsletter.

Getting new members on board would be great. We need to get the paying membership back over 100 to break even on the Newsletter expenses. Sadly, we had over 110 not long ago. I think we can turn it around. Your friend, John

Reply from Monte to John: I'm anxiously awaiting issue #174 to see how many of the NJ anti-sales tax currency you enclosed. I'll be putting a BIG NOTE in issue #175 so those who want one of these can get one just for getting one new member, and paying for their own dues, of course, too.

Hopefully folks will actually be reading this entire Letter to the Editor stuff and they can have a crack at getting a seriously neat item from a really tough state. Thanks again, Your friend, Monte

And really, no kidding, the last response from John to Monte: One more thing from the Newsletter - I have a 58mm "cash register" OR pinback. It's cool to see others are popping up.

Yet More Notes From John O. - I plan to leave some newsletters at the large tables of such things at the TNA show in May. Not sure what else we can do. I can mention in my president's letter next issue that if folks like what they're seeing that they may want to brag on us. Perhaps we could offer a free membership to anyone who recruits 3 new members? I don't know. We need to put our heads together on this and

throw something out there. I'd like to see us get back over 100 members for sure.

Also From John: Hey Monte, Here's one that may slip by Ralph and you - <an eBay Lot #>. I have to say that I am thrilled to win this piece at this price. I was prepared to pay many multiples of this price!

Monte Responds: A perfect example of someone who has probably looked at a million tokens to finally be rewarded with this prize. Not only that – but the nicest one I've ever seen. Wow! You are one lucky buzzard. I could not have wished anyone a better chance of finding one of these true rarities. CONGATULATIONS JOHN!

From John To Monte: I am super thrilled about it. I did a ton of research on those Texas pieces and now I will finally have them all.

From Monte to John: So you know, because of the past work that you've done with Texas information, that Chapter for that State is dedicated to you at the top of the page. I've done that for a few states where someone particular has contributed a great deal of information and you certainly qualified for Texas. I'm still working slowly on the monster. Constantly having to move from one point to another to make sure I have all the little puzzle pieces in their right places, although there has been times I've wanted to get the hammer out to get a piece to fit in place. Hope your fall is going well.

From John to Monte: Thanks for that on the Texas chapter. That Keatts token was very important to me due to all the time I spent researching those boogers. I really wondered if I would ever see one and often lamented not going after that damaged piece Jim got on eBay. I got lucky.

Let me know if there's anything I can do to help you get the book done. You asked recently if there was anything we could do to increase membership. Well, a big catalyst would be a new book announced all over numismatic media. I can get a plug in from e-Sylum when it's ready.

Fall? It was 86 degrees today! It's looking like we'll go straight to winter. Nothing like yours though, so I'm done bitching!

More Exchanges – There were a few more exchanges between us, both mostly having to do with stuff not STTS related, so we'll move on…

From Joe McCarthy: Hi Monte, Yesterday I visited a local coin shop in the Columbus, Ohio area. I struck up a conversation with a gentleman (customer). He stated that he has gotten completely out of coin collecting, and turned to Token collecting. I said that the only tokens that I collected were Sales Tax Tokens. He then said he specializes in Meigs County, Ohio tokens and only has the one "METAL" Ohio Sales tax token. He said he purchased in from a collector in Athens County, Ohio because it was issued in a town in Meigs County. He said that it is from the small town (village) of Snowville, Ohio. That was all he could remember except that it said Sales Tax on it. We were interrupted and he had to leave before I could get more info.

I thought you might find this info interesting.

Monte Responds: Hey Joe, I very much appreciate your notification. We know of three metal sales tax tokens issued in Ohio, with a fourth that has just been confirmed recently. The three previously known issues included Doersam's from Columbus, the Wheel Cafe from Cincinnati, and the Podgey's from Wright, Ohio. A fourth has been confirmed for the town of Springfield, Ohio. That one is the Kristie Evanoff issue that we originally thought might be from Indiana or even Kentucky. But it has been confirmed as being from that location and the business was actively alive at the end of 1934 and the beginning of 1935 (as from the Historical Societies confirmation). Additionally, this location produced no other tokens, so this was not a part of a promotional agenda.

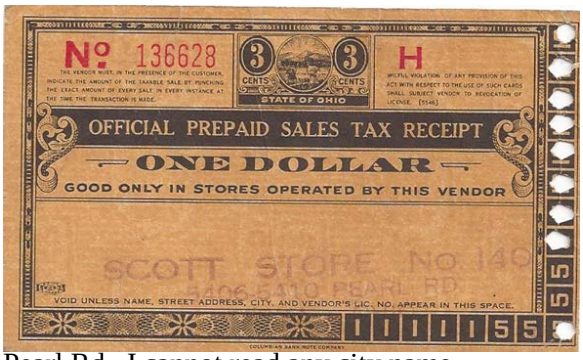
Even in keeping with this new confirmation the first thing we might think is that because we have never heard of a sales tax token issued somewhere in Meigs County, that such a token does not exist.

But as we have learned so many times in the past two decades, and as this Springfield, Ohio issue emphasizes, new tokens we have never heard of before make themselves known every year. So I would not say it is impossible that such a fifth token exists. We must consider that when we hear such stories without substantiating evidence that more often than not some of the details are inaccurate or just plain wrong. Although some rumors of certain tokens have proven to be true, such as with the case of the Kentucky specimen 12.3 mm brass plated token that had been rumored to exist for 40 years - but had never actually been seen - more often than not the type of memory-only recall that you mention proves to be unfounded.

It is even possible, regardless of where the token originated from, that it might be one of those that has no place of origin listed on the token, such as the 1/3 cent Turner's. In such a case it would seem logical that a token found in Ohio would have come from Ohio, but that again is mere conjecture.

If you are able to find out any more details, I would love to hear of them. Thanks again.

Another Note From Joe: I thought I would share my latest Ohio Punchcard purchase on E-bay. I obtained the scanned **SPC 3B** Punchcard, along with an Ohio state ID card and an Ohio Driver's license booklet, for a total of $8.21. The winning Bid of $5.75 (two bids) and $2.45 shipping and handling. I never saw the backside until I opened the package. It is stamped "Scott Store No 140 / 5406 – 5410 Pearl Rd. I cannot read any city name.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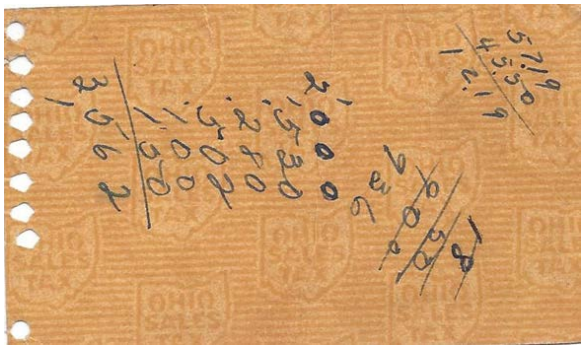

Monte Responded to Joe: Hey Joe, thanks for the update. I always enjoy seeing all the goodies that you manage to find on eBay, usually for a really wonderful price. I'm sure I'm not the only one who enjoys seeing your new finds. We look forward to more! Your Friend, Monte

Also From Joe: Can't be sure, but checking with a few mapping sites I BELIEVE that the city is either Parma, Ohio or Cleveland, Ohio (for the above SPC). Parma is now a suburb of Cleveland so I am going to say Parma is the correct city.

Message from Tom Carson to Jim Calvert relayed to Monte: Jim, I sent a letter with a question about a "SunRay" token and I don't think I left my email for an answer.

Message from Jim: Good morning Tom, Received you letter yesterday and have not found any info. on the SunRay token. I own a number of "good for" tokens both in 1/4 and 1/2 cent which have nothing to do with sales tax and I'll guess this is another such. I have forwarded this to Monte to see if he can tell us anything. Monte this is a **pressed paper. 16mm with SunRay on one side and 1/2 cent on the other.** Jim

From Monte to Jim and Tom: Hey Guys, A photo would help. Sometimes tokens which we thought were sales tax tokens prove not to be (Redbud, Illinois), sometimes tokens we didn't think were sales tax tokens prove to be (Kriste Evanoff, Springfield, Ohio), and sometimes, as Jim mentions, the denomination may have nothing to do with sales tax.

Your description was helpful, but a photo of the item would be even more helpful. It must be a maverick (unknown location) which isn't helpful, but quite often the style of the token will at least allow us to postulate a time of use.

Where was the token discovered? Are there any businesses there with that name? Have you checked with the Historical Society for that area to see if that business was in business, and if so, for what period. All of this information helps us go in the right direction of deciding if something is (YEAH) or is not (BOO) a sales tax token. Monte

Additional comment from Monte: There will be an entire chapter (one I'm working on right now) that goes into considerable detail about how a token is designated as a sales tax issue or if it was not meant or used for that purpose. Since that's something forthcoming, please have patience that I really have thought the process through. HOWEVER – if you have suggestions, don't hesitate to shout your opinions right HERE!

More From Tom: Hi, I will make a run to Kinko's for a .jpg 600 dpi photo then try the internet again on "SunRay." Token was in a large group of OPAs from eBay. It looks so much like a Red Point (like a soiled sample, brownish-red) that I'm sure the seller did not know it was in the group. Thanks for the help,

Also From Tom: Monte/Jim, Have 3-4 hours on Google. There is an electronic tools site, particular models of assorted merchandise named "Sunray", several references to "Sun-Ray" and all are modern merchandise sites (no identifiable older companies). Also ran it through Google Images to see if there was a picture of it. "Once more unto the breach..."Tom Carson

From Monte to Jim and Tom: I did a search on TokenCatalog. Com hoping to find any token with the Sun Ray or Sunray or Sun-Ray name. Other than a wooden nickel for a free car wash at the Sunray Amoco in St. Paul, MN., 4 brass tokens from Minneapolis, St. Paul and West St. Paul, MN. I also found a Camera and Card shop from the mid 1980's, and one encased cent from the Sun Ray drug store in Philadelphia, PN., nothing else had been reported with any other combination of SunRay. So the only possibility for it to have been used as an STT is narrowed down to Pennsylvania, which probably wouldn't be likely, either.

About the only thing we can do is hope that someone comes up with better information now that we know that such a token exists. It has happened many times in the past when we discovered a possible sales tax token that turned out to have been used for that purpose, although the ½ cent denomination makes it less likely that it was used as an STT. Monte

One More from Tom: I don't get out of the house much, but tomorrow will be out to pick up meds and I will stop and get a decent picture of the token (ulterior motive...if you have a picture you will stay curious). I do thank you for your interest and time. Tom Carson

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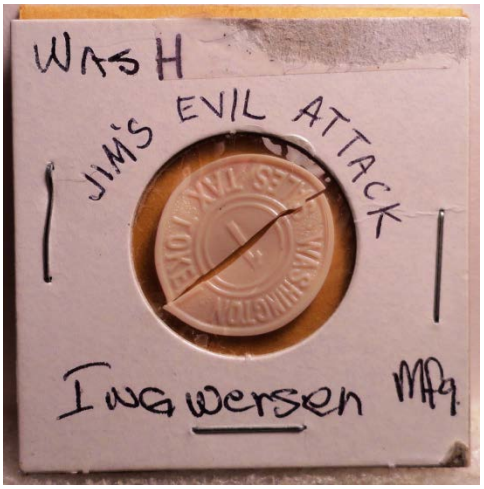
From Jim Calvert to Monte: Another solution to display warped tokens.



A while back I received a badly warped, but rare plastic token, from Monte Dean. As I was preparing a display for our local coin club I accidentally applied too much pressure and snapped it in half. Fortunately I was able to obtain another one from Monte (supplied for free even though it was the last one he had) and I was determined not to make the same mistake again.

In newsletter #174 Joe McCarthy suggested his solution for displaying these tokens. I came up with a different approach. I went to the dollar store and purchased a foam sheet about 1/4 inch thick. Using a coping saw I cut a hole the size of a quarter. I than took a 2x2 and cut it in half at the fold and using a small amount of white glue applied it to the foam on one side. I than set the token into the hollow and glued the other half to the foam.

This displays well in the 12 pocket page for crown sized (large silver) coins.

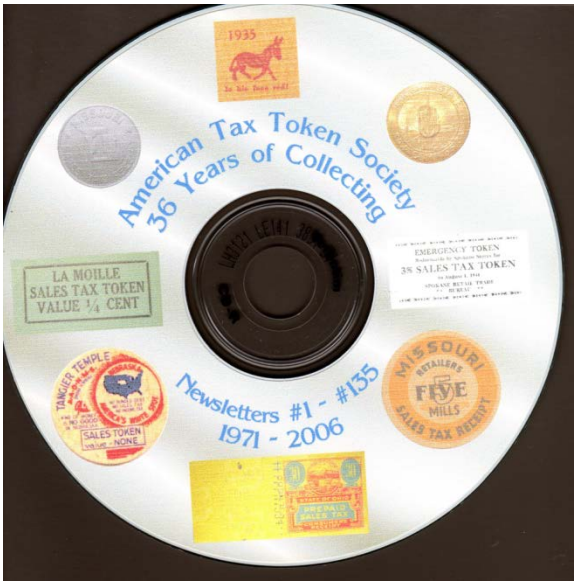
Reply to Jim From Monte: Thanks for that wonderful idea. What I've done is simply purchase the small holders made for regular coins that already have the foam insert around the periphery. Since they are much thicker than a normal coin would be even a badly warped plastic token can stay snug and secure and is easy to remove if you should need to.

It's great that we all have the creativity and perseverance to find solutions to the many problems that can be found within our unique genre. Not something a Morgan Dollar collector would think of!

First Responder YUMMY!

Be the first to email Monte at moxking@aol.com and receive this broken (shown on the previous page) but irreplaceable R-9 Pattern for FREE! Please note that when you email Monte he will need your shipping address! Even though it was attacked by the Jim Monster, it will always have a special place in your album as the only one like it!

From John Phipps to Monte: Hi Monte, The new format of the ATTS Newsletter is a pleasure to read. Thanks for doing the necessary work. I store all my hobby stuff in one cabinet in my home. When the cabinet get too full to be practical I have two choices, get another safe deposit box or get rid of some stuff. I discovered in the sorting process that I have two CD's of "American Tax Token Society-36 Years of Collecting, Newsletters #1-#135, 1971-2006." I think Bob created these CD's when he was editor. I would like this to go to any ATTS member that would like to have it, that doesn't already have it and that makes a small donation to the ATTS. Image of the CD attached. Please put this offer in the next newsletter. Contact me at **phippsjo2002@yahoo.com** and I will pay the postage to send it to the first person that meets those requirements. BTW...still waiting for you next book!! Thanks, John Phipps



Monte Replies to John P.: Hey John that is a wonderful find! I've had folks ask me for one of these several times over the years, so I know there are those that very much want one of these. I tried to figure out a way to copy this CD so there were some available, but alas my skills at getting into a pass protected CD were unsuccessful. I'll put this note on the Letters to the Editor and if folks are spending any time reading all my blather, they will come across this wonderful prize and email you post-haste I am sure.

Thanks so much for thinking to make it available. I would guess that someone will be very happy to have that wonderful CD in hand.

As for the last book of the four book series, I keep pecking away at it and intend to use every spare moment this winter to continue to work through chapter after chapter. My main problem is that I saved so many thousands of references over the last couple decades that I'm always afraid I missed something that I didn't remember. It slows the process greatly, but at least when I'm finished with each chapter I know that I have included all the information that I have.

Also, as long as I'm writing, I would love to have a biography from you like the one that Jim and John did last issue. If you have any questions about what to include I would be happy to give you a list. I think it is important for our small community to get to know some of the folks who also love this fun and historical collecting genre. Thanks again - Monte.

Another First Responder YUMMY!

Be the first to email John at phippsjo2002@yahoo.com and receive this exceptionally useful CD listed on the previous page for FREE! Please note that when you email John he will need your shipping address! Thank You John for your generosity!

From Rob Young to Monte: Hello again Monte, hope you are well. I have another eBay find that I need another opinion on. I have purchased two Tazewell, Ill. 1/4 cent sales tax tokens that were attributed as IL-97A. However under VERY close scrutiny with digital micrometer in hand, I catalog these as dies 1 and 5, which have no attribution in my M&D catalog.

My measurements are:

Obverse: 3.8mm fraction bar pointing slight right center of the "N" in COUNTY (die 1)

Reverse: 3.7mm bar pointing directly at the "C" in COMMERCE (die 5)

Have there been any supplemental additions to these combinations? I read in your previous note that there is a project in the works for a new edition of the M&D, and I am looking forward to it as I am sure there are many new finds and corrections to the 1993 version that I have.

Monte Responds to Rob: Hey Rob – yes, this combination has been included as one of the found varieties since the M&D was published, although it is by far the least discovered of the 6 known die variety combinations. Part of the problem with the combinations of known die types was that the obverse and reverse of that type were listed sequentially. As it should be the obverse has a set number of die varieties (in this case 3) and the reverse has a set number of dies varieties (in this case 2). Thus they really should be listed as O1, O2 and O3 for the obverse die varieties and R1 and R2 for the two reverse die varieties. This separation of die types for each "side" does help eliminate some of the overlapping reports of "new" combinations. In your case, however, the O1/R2 combination is one of those legitimate combinations.

Thanks for always taking the time to report your new finds and questions. It helps me insure that I am answering all of those questions as I continue (seemingly forever) to work on the last of the four books in the STTS series. Monte

Response from Rob to Monte: That's great to know. I have two if these, the pic I sent was actually 2 scanned identical tokens in uncirculated condition. The seller took them out of a roll on my request.

If you would like to have one I will gladly mail it to you as a "token" of respect!

Thanks again for your advice, Rob.

Monte Replies to Rob: Hey Rob – if you don't mind I'd rather offer than neat variety in my letter to the editors column for the first person that emails you. If you don't mind me using your email address and paying for a first class letter to the first responder, I'd love to do that. I figure if I give a few goodies away in the column folks might actually read it! Monte

…and Rob responds: Absolutely! I would like that.

And – YET Another First Responder YUMMY!

Be the first to email Rob at robear30@bellsouth.net and receive this very tough variety we've discussed above for FREE! Please note that when you email Rob he will need your shipping address! Thanks for your generosity Rob!

An Actual No-kidding Real Live SNAIL MAIL From Scott McClung: Hello Monte, I hope that you have been well. Please place this ad into the ATTS Newsletter <see the Trading Post for Scott's Ad>. You are doing a fantastic job on the newsletter. Thanks much for your efforts on that as well as your general help for the ATTS club. I much appreciate that. Please take care!

Monte Called Scott: Scott and I talked on the telephone for at least an hour and we were able to exchange some very interesting information. I am particularly glad that Scott remains active in our club since he has an absolute plethora of collecting interests. Too – he wanted to make sure he got in the pack of folks who would be getting something free for contributing – ANYTHING – even a FREE Trading Post advertisement!

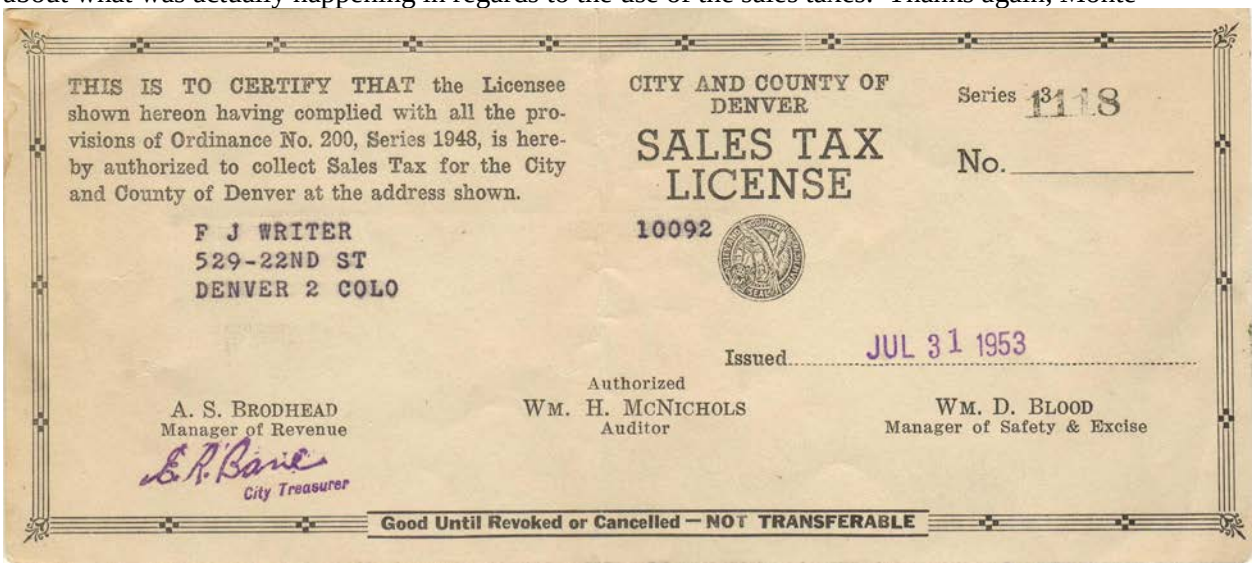
John Ostendorf notified me that our former Editor and long-time member Mike C. Strub had suffered a stroke. **John O. wrote the following to Mike via email**: Hey Mike, I read in the e-sylum that you had recently suffered a stroke. I hate hearing that this happened to you and hope you are doing better and on the road to recovery. Please know your friends in the ATTS are pulling for you! Get well soon, **Mike's wife, Jen, responded:** Hi John, This is Jen, Mike's wife. Thank you for the kind words. Mike is doing well. He is home and getting outpatient therapy. It will be a long road to recovery but he is diligently working and we are seeing progress. It is slow but definite progress. Thanks, Jen

If you would like to send an email to Mike and Jen, their email is**: promethium@aol.com**

John O. also notified us that we had lost another member to the ravages of time. **John Pereira's** last ATTS Newsletter was returned marked as Deceased.

From Bill Myers: I was visiting relatives in New Mexico and there is a coins and stamp shop in the town. I was rummaging through a junk box of paper items and came across this Sales Tax License for Denver, CO. Needless to say since it had the words "Sales Tax" on it I had to have it. I have not been able to find out much information about it on line. Bill

Monte Responded: Thanks for the photo of this neat item. I myself love the "extra ephemera" that the states produced such as this license. It helps us put history into our hands and understand a little more about what was actually happening in regards to the use of the sales taxes. Thanks again, Monte


THIS IS TO CERTIFY THAT the Licensee shown hereon having complied with all the provisions of Ordinance No. 200, Series 1948, is hereby authorized to collect Sales Tax for the City and County of Denver at the address shown.

F J WRITER
529-22ND ST
DENVER 2 COLO

CITY AND COUNTY OF DENVER

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FIBER SALES TAX TOKENS COMPARED TO THE A&P FIBER TOKENS

By Bill Myers

I have a special interest in how World War II affected numismatics and exonumics. I have written and exhibited on how the composition of sales tax tokens changed (fiber, plastic and paper) due to the demands for metal during World War II. I am always on the lookout for fiber tokens in case they have any connection to World War II.

I recently purchased three fiber food stamp tokens from A&P stores in the value of 1 (red), 5 (black) and 25 (grey). Nick Sapone had written an article for The Ration Board and linked the red and blue fiber Red Goose Shoes tokens to the red and blue OPA tokens, postulating that leftover fiber sheets from the OPA tokens were used to make the Red Goose Shoes tokens, as they both have yellow cores. The A&P tokens reminded me of the fiber sales tax tokens, so I began to wonder if there was any connection between those tokens.

For background, let me summarize the history of the Food Stamp Program. During the Great Depression in 1933 the US government under Franklin D. Roosevelt began buying surplus commodities from farmers and distributing them to hunger-relief organizations. In 1939 the Food Stamp Program was established. It ended in 1943 and was re-established by John F Kennedy in 1961. Food Stamps were issued to purchase goods. The lowest Food Stamp was 50 cents in the 1960s and then $1 in 1970. Merchants could not give money as change but the US government had no plan as to how merchants could deal with that problem. The merchants came up with a solution and began to issue scrip and tokens as change, which ended in 1979 when money could be given out as change.

The use of sales tax tokens ended before the production of Food Stamp tokens in the 1960s so it makes sense that the companies that made sales tax tokens would be tasked to make Food Stamp tokens.

First I compared the A&P tokens to the sales tax tokens. The sales tax tokens that were produced in Fiber are listed on the table on the following page, along with the average thickness and a color comparison.

The color comparison showed that only one out of three colors matched. The one matching was the New Mexico Black Fiber.

I thought the design of the tokens might help. The A&P, Alabama and Mississippi tokens have incuse lettering and the Colorado, New Mexico. Oklahoma and Washington tokens have raised lettering. The incuse letters on the A&P tokens and the sales tax tokens are of a different size and style. There is no definitive match between them.

Next I examined where the tokens were produced. I could not find a definitive answer as to where the A & P tokens were made but I asked a Food Stamp expert and he thinks it was the Osborne Register Company. The Alabama, Mississippi, New Mexico and Oklahoma fiber tokens were made by the Osborne Register Company and the Colorado fiber tokens were made by the Colorado State Penitentiary.

The Washington 3% token was made by Converters, Incorporated and the tax on purchase token was made by Metal Products manufacturing. I have removed the companies that made the Colorado and Washington tokens from consideration for making the A&P tokens as the tokens they manufactured are significantly thicker than the A&P tokens and are of a different style.

TOKEN TYPE	AVERAGE THICKNESS	COLOR COMPARISON
A&P	1.07 mm	No Match with A&P
Alabama 1 Mill	1.29 mm	No Match with A&P
Alabama 5 Mill	1.18 mm	No Match with A&P
Colorado 2 Mill	1.53 mm	No Match with A&P
Mississippi 1 Mill	1.25 mm	No Match with A&P
Mississippi 5 Mill	1.33 mm	No Match with A&P
New Mexico 1 Mill	1.47 mm	No Match with A&P
New Mexico 5 Mill	1.35 mm	**Matched black A&P**
Oklahoma 1 Mill (S7)	1.11 mm	No Match with A&P
Oklahoma 1 Mill (S9)	1.34 mm	No Match with A&P
Oklahoma 5 Mill	1.11 mm	No Match with A&P
Washington (3%)	1.57 mm	No Match with A&P
Washington (tax on purchase)	1.99 mm	No Match with A&P

To complicate the matter even more I compared the A&P tokens to the OPA fiber tokens, as they do look similar. The OPA tokens were manufactured by the Osborne Register Company. The A&P tokens are 1.07 mm thick and 15.83 mm in diameter. The OPA tokens are 1.38 mm thick and 16.35 mm in diameter. The OPA tokens have a yellow core and the A&P and sales tax tokens have a core the same color as the token. They both have incuse lettering but the size and style does not match.

There was no eureka moment with this adventure. There are a few scattered similarities between the A&P tokens and sales tax tokens so I feel that the A&P tokens were most likely manufactured by the Osborne Register Company using the same technology that was used to make the Alabama and Mississippi fiber sales tax and OPA tokens. The fiber used for the A&P tokens was not left over from the manufacture of sales tax or OPA tokens but was newly manufactured. Fiber was probably used due to its lower cost even though metal was available at the time they were manufactured. The increased manufacturing of fiber tokens in the 1940s was forced by the events of World War II and the technology continued to be utilized after the war.

My conclusions may change upon the discovery of further information, but at this point I am satisfied, although somewhat disappointed, by the conclusions.

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A FOURTH CANADIAN RATION TOKEN DIE

(Continued from Newsletter #171)

By Nick F. Sapone, R-517

Canada's ration token errors have baffled collectors for decades. But now that mystery has been solved by our ongoing research that continues to reveal additional information about these tokens and about the unusual variety of die tooling that the Osborne Register Company used in their production.

Being made by a different and little known minting system was enough for confusion but the cause for such disarray among the errors that came with Canada's ration tokens was for a long time viewed as nothing less than truly enigmatic. Their mystery continued even after ORCO's production method was understood well enough for us to learn how the OPA tokens and their own strange errors were made. Canada's ration tokens were still different but at first it was only noticeable that they were of a larger size, with a center hole. Then it was noticed that there was confusion among their errors that made them much stranger and more complex than the OPA errors were.

Straight Clip Error From a 2-Step 90 Degree Rotated Die Assembly

The center-hole feature alone proved to be a more complicated issue to figure out than was expected because we had to find out exactly how it was accomplished in a relatively unknown minting system from the 1940's era. Persistent research revealed additional complexity when it was found that these tokens were center-holed in two different ways. But figuring out that part is what led to discovering that Canada's ration tokens were not made by a single model of die tooling, like the OPA tokens were. Knowing this was crucial to being able to understand them well enough to sort them out and to define the causes for their confusing errors.

This was new territory and I knew that due to the variations I was finding in the ORCO die equipment that Canada's ration token errors were a lot more complicated than the OPA errors were. There was both a 2-step and a 3-step type of die assembly involved and each would produce some unique and identifying errors. In this case the OPA research was proving to be the primer for a greater challenge. The results of the OPA study were a necessary introduction to ORCO's minting system and Canada's ration tokens were the advanced course.

It was a major breakthrough just to know that Canada's ration tokens were not made by a single model of die tooling but Canada's error tokens were still leading us down a difficult trail of confusion, until evidence of the 3rd die assembly type was found. The error token was from an earlier model die assembly, one having the dies set at an angle that was 90° different from those in the other two die assemblies. The different, "rotated-die" positioning was yet another totally unexpected, blockbuster revelation about this equipment that at first was not easy to accept. But that was only due to trying to figure out this different minting system by backtracking through the hodgepodge of what appeared as mechanical discord among Canada's ration token errors in search of what exactly was causing so many stumbling blocks. And the unexpected answers were making better sense with each new discovery.

It was soon determined that the earlier model die assembly (reported in Newsletter #171) was a "3-step," rotated-die type, which began a search for the logical 2-step, rotated-die assembly variety as well. But it would be difficult to verify unless the right error token was found and recognized for its underlying importance. Evidence of the 4th die assembly type had actually been at hand for a while but its true meaning was unclear at the time, until some other pieces of this puzzle had been put into place.

The eventual discovery of a 4th and likely final die assembly that was used proved that all of Canada's ration tokens and errors could finally be understood by deciphering their unusual variety of different mechanical coding.

It was in already knowing how the OPA die assembly functioned, and the things that would cause it to malfunction "in a variety of ways" that allowed a more critical examination to be made of Canada's error tokens. That, along with some mechanical experience is what led to the discovery of still more and different die tooling. Learning the functions of that equipment is what gave us an understanding of the mechanical causes of Canada's long-mysterious error tokens. It literally allowed us to crack a mixture of six different "mechanical codes" that were involved in causing Canada's ration tokens and errors to be such an enigma to collectors for the past 71 years.

Canada's ration tokens were an extreme example but with members somehow providing the right error tokens for this study we were able to solve another of our toughest mysteries. They have been a topic of interest with many lingering questions since their issue in 1945. But with such an unusual variety of previously unknown die equipment involved, it is no wonder that it took us collectors so long to figure out the mysteries of Canada's ration token errors.

It is by knowing some important details about how the tokens were made that helps us to understand more about our favorite hobby. Those involved in other branches of token collecting should also find this kind of information to be useful and it should be even more so to error collectors who want to know more about their prized finds. ORCO used various versions of this particular die tooling to produce many other tokens. And that includes their filling of multiple orders for state issued sales tax tokens in both hard fiber and metal as well

OKLAHOMA ALUMINUM 1 MILL TOKEN BLANK??

By Bill Myers

I had recently acquired a group of tokens. In the group there were 13 Oklahoma 1 mill aluminum tokens. They all had corrosion on them and were in poor shape. In the lot was what I thought was a partly corroded aluminum washer. On closer examination it was almost the same size as the 1 mill tokens and the center hole was the same size as that on the 1 mill token. I began to wonder if it was a blank for the 1 mill tokens. I compared it to several 1 mill tokens that were not corroded. Here is what I found. The weight of the blank is 0.93 gm and the weight of several tokens was 0.82 to 0.92 gm. The thickness of the blank was 0.943-0.988 mm and the tokens measured 0.931-0.975mm for a poorly struck token (or worn) and 1.071-1.106 mm for a well struck example. The diameter of the blank was 22.45 mm and 22.62-22.74 for the tokens.

I feel the smaller diameter of the blank makes sense as the token will expand when struck. Also striking the token will bring up the elevated areas of the token and thus explains why there is increased thickness in a struck token compared to the blank. The end of my micrometer was too thick for me to measure the incuse area of the struck token which may be thinner than the thickness of the blank, again due to the pressure of striking.

As noted on page 266 of *United States Sales Tax Tokens and Stamps: A History and Catalog* the quality control for the Oklahoma tokens was "sloppy". I have found there is a lot of variation in the quality of the Oklahoma 1 mill tokens so the difference in measurements between the blank I have and struck tokens can be partly explained by the "sloppy" quality control. My guess is that the blank was mixed in with a group of tokens and the recipient received it in change and did not recognize what it was and just tossed it with the other Oklahoma tax tokens which ultimately were forgotten until recently and sold. I defer those who have a greater expertise in the area then I for a more definitive answer. For me it was a nice find that I wanted to share.

ABOUT OUR MEMBER AND AUTHOR – BILL MYERS

I find the stories about how members get into tax token collecting very interesting. Like many numismatists, I started collecting in my youth but then it took a back seat to getting an education and a job. In the 1990s my interest in numismatics was rekindled. I was at a coin show and one of the dealers had tax tokens. They were inexpensive and I had never seen them before. My parents grew up in states that did not have tax tokens so I did not inherit any or hear stories about them. I discovered there was a group interested in sales tax tokens and that there was a book about them. I joined the ATTS in 2003.

I looked through the book and was amazed to see so many states had sales tax tokens and the number of varieties available. I started adding tax tokens to my collection as I found them. A few years ago I started to research the effect of World War II on coins. I noticed the change in composition of many of the coins and began to wonder if other items were affected. I grabbed my M&D and went through it and discovered there were changes in the composition of sales tax tokens due to World War II in nine states. I listed which tokens underwent a composition change and then went through the tokens I owned to see which ones I had. I then began to actively pursue the tokens I did not have. I obtained a type set of these tokens and created an exhibit of them. During my research I found that this area had not been addressed in much detail in any numismatic literature.

Of course this has gotten me interested in what other numismatic items were affected by World War II. Now I am researching transportation tokens and any fiber tokens, including those made for Red Goose. I have been collecting OPA tokens for many years so that was one area I did not have to research.

As they say - one thing has led to another and I am riding the numismatic roller coaster and have no intention of getting off.

This cactus shown on the previous page was about 3 feet tall when I planted it 6 years ago. They say saguaro cacti are slow growers but not this one. It likes where it is planted.

MISSISSIPPI
Contemporary Magazine Article

From: ***Country Gentleman Magazine***, Vol. CIII, No. 1, **January 1933**, Pages 10, 11, and 42
Headline: **Mississippi Tries a Sales Tax** by E. H. Taylor
Referred: Made available from the James Calvert collection
Transcribed By: Monte C. Dean

The state of Mississippi is trying out some new ideas in the matter of taxes. Altogether they make up what is probably the most complete program of taxation and control over tax spending so far attempted by any American state. Mississippi's experiment is of direct interest to other parts of the country. Certain phases of it are regarded as applicable as to the Federal Government. And also it arises out of a common situation - mounting treasury deficits, the necessity of finding new sources of taxes and the equally serious necessity of checking tax expenditures. A sales tax is one of the distinctive features. This is especially interesting for two reasons. One is that it is the first full-fledged trial of the sales tax in any of the states. The other is that Mississippi is the most rural of all the forty-eight states and farmers have generally been considered to be opposed to the sales tax, were favorable to the sales tax. All those who were landowners were. The reasons are not hard to understand. They require merely a brief background of facts. In a survey of the financial condition of the state, made by Brookings Institution of Washington, those statements appear: The general property tax has broken down as an equitable revenue measure. Prevailing property rates vary widely, but reach in a number of cases to levels substantially over 00 mils. Such rates on any approximation to true value amount to confiscation. The fundamental cause of complaint arises out of the inequitable distribution of tax burden. Exemptions avoidance, evasion, inequality of assessments, pyramiding of tax levies…all work to throw an intolerable burden on those classes of property which are taxed. In a large part, real estate has carried the load. The man with his property in sight has been bearing the burden of government.

The Rise of Debt - How heavy this burden was is indicated by the bonded indebtedness of the state, which had risen steadily from $1,506,899 in 1912 to $31,721,500 in 1931. Added to this was the indebtedness of the counties, aggregating some $84,500,000. And on beyond this was the indebtedness of the municipalities and the special drainage and levee taxing districts, pile one on top of the other within the counties. The aggregate was $180,000,000 for all. In only six of the thirty years between 1902 and 1931 did state revenues exceed expenditures. Throughout the years of this century the central government of Mississippi has been suffering from a chronic deficit. In order to meet the excess of expenditures over receipts the state has been forced to borrow. All such prodigal policies come to a dead end sometime. Mississippi's arrived there at the beginning of 1932. By then the state's current deficit ran into the millions, the exact sum being a matter of some controversy. It had reached the limits of its borrowing capacity and had several million dollars in deficit notes and warrants outstanding. Going on any farther in that direction was impossible.

Some of this deficit had to be met and the rest extended into the future by refunding with bond issues. But bonds, issued by a state that is badly in debt and running behind, are hard to sell. It was necessary first to put the stat's credit on a solid basis by balancing its expenditures with an equal amount of tax revenue. And

that meant both less spending and more taxes. Now Mississippi already had an imposing array of taxes besides that on property - a business and occupational privilege tax, an income tax, inheritance tax, gasoline tax and amusement admission tax. All these had been exploited just about as far as the traffic would bear. That is the see bed which brought forth the Mississippi sales tax. The only alternative would have been four, perhaps five, mills more added to the eight mills tax the state is already imposing on property tax rate in Mississippi constitutes a capital levy, which is gradually devouring the property owner's equity.

And that is the main reason why Mississippi farmers, particularly those who own or hope to own land, are favorably inclined to the sales tax. Farm land is the chief property asset of Mississippi. "The sales tax was the only means by which we could hold this land" said Will Dockery, one of the ablest planters in the Delta. "Any further tax on land, even in better times than these, would have been insupportable. In many cases it is insupportable now." The incidents attending the passage of the sales tax in Mississippi are probably familiar to most people. There was a public demonstration against it, fomented some say by opposing politicians, some say by the merchants. Certain it is that the merchants were as nearly 100 per cent against it as any group ever is against anything. There is also a general agreement that if the sales tax had been submitted to a popular vote it would have been beaten at the time. But the new governor, Sennett Conner - much better known over the state as Mike Conner - and a majority of the legislature were resolved to save the state's credit and good name. They put through the sales tax, though each knew it might mean putting his political career in the noose at the same time.

Certain other measures were taken that, in the minds of some, are of some, are of more significance than the sales tax. For they are regarded as ominous of some of the things that are going to have to happen in other places of government. One of them was a cut in appropriations of $9,820,376.82 for the two-year period ahead. Because of the fixed costs of interest and debt retirement the second largest item in the whole outlay, education being first - this cut fell with heavy force on the state's operating expenses. It amount, in fact, to a reduction of 33 1/3 per cent in the cost of running the state government and its various activities. Destructive of essential services, needful to human happiness? Apparently not. Mississippians said they did not miss anything and seemed to be faring about the same as people in other states that have not made such cuts in public expenses. But that was by no means all. An act was passed establishing a budget Commission, the chairman of the State Tax Commission is the assistant director and in him is lodged the really formidable powers and responsibilities.

A Law With Real Teeth - It is his "duty to prepare to submit a budget of the entire expense and income of the state for each biennium, beginning with each regular session of the legislature." He shall also "familiarize himself with the needs and requirements of each agency, institution and department of the state government." He shall have authority to demand any information or records from those in charge of these state functions. And "all claims for any appropriation for any agency, department or institution shall be made to him" and to him only. Moreover his budget "shall show all revenues of the state from every source for the past biennium, and shall show what levy will be required on each item of revenue in order to balance the revenue with the sum total of all appropriations. It shall be his duty to present a balanced budget." If new sources of revenue are suggested by him he must give his reasons therefore and show the net amounts of money to be raised from each source.

Every agency, department and institution of the state, except the legislature and the judiciary, and are made answerable to him. And no appropriation for any of them can become available until quarterly estimates of the amount actually required are submitted and approved. Then this program was equipped with the fiercest set of teeth yet displayed in American administration. An act was passed making it unlawful for the board of trustees or other authority of any state institution or the head of any department to spend or permit the spending of any money in excess of the amount provided in the appropriation. Any state official violating it becomes liable, on conviction, to a fine of from $50 to $5000 or imprisonment in jail for from thirty days to six months or to both. Moreover, he becomes both personally liable and liable on his bond for the excess expenditure and shall be removed from office. Only in cases of extreme emergency may there be any exceptions, and then only on the written consent of a majority of the members of both houses of the legislature and the approval of the governor.

Thus Mississippi closed the circuit of tax raising and control over tax spending. It stopped the deficit incurring practices. And it made the branch of government responsible for collecting and administering taxes responsible also for preparing the outlay on which they are to be spent. It brought these two often sadly clashing functions into adjustment under one head - a distinct advance in administration. The sales tax, because of its newness in the field of taxation, has received more attention than other features of the program. Yet some of these latter are considered more important by many competent students of the tax problem. I judged, from the talk I had with him, that Governor Conner considers them so. We discussed the matter of taxation in his study in the governor's mansion. He is a stocky, personable figure. Observing him, one gets the impressions: One that he has somewhat more background than the usual run of political

officials; the other that physical vigor is accompanied by vigor of will. "We adopted the sales tax as an emergency measure because we had to have more revenue," he said. "The receipts from it have so far exceeded the estimates and there is no question but that it has met the emergency for which it was enacted."

Sales Tax or Tax Sales - "But it is not a panacea for our tax ills, as some may have inferred in other parts of the country. There are no panaceas. We adopted the sales tax because otherwise we would have had to resort to still higher property taxes. And property taxes, here as well as elsewhere, have gone beyond any just levels now. The only possible reason for the existence of organized government is the protection of the life, liberty, and happiness of the people, which is synonymous with the protection of the homes of the people. Isn't it a strange paradox that, to provide the means to support the government to protect the home, we employ methods that lead to the destruction of the home?

"Because property could not have borne further taxes we made our slogan, 'A sales tax instead of tax sales.'

"I would favor a property tax before I would a sales tax and I would favor an income tax before I would a sales tax. There
are, under normal conditions, certain satisfactions and opportunities connected with the ownership of property, and the owner should render something in taxes for these rights. The chances to do business and accumulate money, under the protection of the state, are also privileges that should bear taxes.

"But I believe a balanced tax system is just as desirable as a balanced diet. In Mississippi only 15 per cent of the people directly pay property taxes; only about 1 per cent pay income taxes and another minority group pay privilege taxes. The sales tax completes a balanced tax system that brings all classes and all groups of the population within its scope. That is a good thing. It permits every citizen to contribute his part to the support of his government by direct instead of indirect taxation. And it should make him more conscious of his responsibilities, especially in the voting of tax-raising measures.

"Moreover, it is paid day by day, not accumulating as in the case of property taxes, so that the citizen is never in debt to his government. The payments also are in such small amounts as not to be burdensome."

"Do you think that farmers generally are ill advised in opposing the sales tax?" I asked him.

"Yes", he replied, "unless it is just another tax added to those they are paying now. If it is used as a replacement tax or to pay off indebtedness and so eventually cut down taxes, I believe they will find it more satisfactory than they imagine. That would be particularly true in states with large town and city populations, for these would pay proportionately more than farm people."

The governor added that he spoke as a landowner and could look at the matter from that standpoint.

"But merely finding another fertile source of taxes will not remove our difficulties." He resumed. "We have been going ahead too fast with public expenditures, not only in Mississippi but all over the court. It is useless and I realize it, to talk about going back to the conditions of a past generation. We could not if we tried. Our social and economic system is too largely built up around these present wants, on which we have been spending public funds. The trouble is not so much with these things as the way we have gone about getting them.

"We have not adjusted our public expenditures to our ability to afford them.

"When the legislature met I demanded that it pass a revenue program first instead of passing appropriations first and trying to find the means of financing them afterward. I have them to understand that I would veto any appropriations that exceeded the financial program. This was the first instance of the sort in one hundred years of state history.

"A tax system must recognize and establish the relation between the income-producing condition of the people and the amount of money the government shall be allowed to spend. Then there must be an effective check on the spending of public funds. These are fundamental to any relief of our tax troubles."

"The Mississippi sales tax is not, in reality, a sales tax at all. It is an assessment in the nature of a privilege or excise tax levied on dealers and sellers of services in the expectation that it will be pass on. It was enacted in this form because of the possible legal conflict of a straight sales tax with the state's constitutional provision that "taxation shall be uniform and equal throughout the state." This same provision is in the constitutions of a number of other states that expect to consider the sales tax at this winter's legislative sessions.

From the Cradle to the Grave - It levies a tax equivalent to 2 per cent on the gross proceeds of virtually every form of retail business and professional service. In the case of wholesalers it is one-eighth of 1 per cent and is 1 per cent on sales of automobiles, trucks, and tractors. Sales of farm products, sold by producers of their organizations, are exempt and so are fertilizer, seed and boxes and crates for farm use. One puzzles his brain in vain trying to think of anything else that escapes. As Mississippi already had a system of privilege or occupation taxes, levied on about every conceivable form of private commercial or professional enterprise, the sales tax has made the coverage about as nearly 100 per cent complete as can be found anywhere in America. Only the ever elusive intangibles defy the tax net, with about the same dexterity as everywhere else.

A politician, grown gently cynical with the years, was discussing the range of the state's taxes with me.

"We reach them from the cradle to the grave," he observed. "The physician who ushers the hopeful little life into the world and the undertaker who bears the last mortal remains to its resting place are both taxed therefore. The swaddling clothes that enwrap the infnt and the stone that marks the tomb are now alike within the domain of the tax collector"

Yet, curiously, I found no violent opposition to the extension of taxes. Largely that was due to the general acceptance of the necessity of getting the state out of a jam. The majority of the merchants I talked with are still opposed to the sales tax. Their objections are numerous and might be summed up in the following:

It puts another burden on business at a time when business is already having plenty of difficulty. A part of it cannot be passed along and has to be absorbed. It has a tendency to divert business out of the state.

A seed and feed dealer in the Delta gave me a view of one of its drawbacks. "Seed is exempt and that part of my business isn't affected," he said. "But some of my feed business is in carload lots. The usual practice is to order the car sent from St. Louis or some other feed center direct to any customer. But now, ordering through me, he has to pay a sales tax. If he orders through a Memphis firm he doesn't."

Then there is the difficulty of passing the sales tax along to the consumer. I asked an auditor, who looks after the books of a number of Delta merchants, how much of the tax was being absorbed.

"Too much of it," he said. "The merchants' accounts that I audit show a range from a net loss to a maximum profit of about 3 per cent on their turnover. If they absorb too much of the tax it will break a lot of them. At the start too many of them tried to absorb it. Now about 30 per cent of them are following a standard practice in passing it along. But this is difficult with many items, especially where the unit of sales is small."

One Thing to Fear - The standard practice to which he referred is to add one-cent tax charge on all items within the twenty five to fifty cent range, two cents on those between fifty cents and a dollar, and graduated so on up. Even so, several merchants who were using this plan and had checked their returns closely told me that they were taking a small loss.

Yet A. J. Locke, of Downing-Locke, one of the long established stores at Jackson told me that he had been won over to the sales tax. "I opposed it at first," he said, "But we have found that it can mostly be passed on with little inconvenience and the people do not object to it. I think that most of us recognize the emergency need for it and feel that preserving the state's credit and property resources was the really important consideration. The one thing about it that gives me any concern is the fear of a possible increase in the rate, which would likely cause some diversion of trade outside of the state."

There is occasion for that concern. For, wonder of all wonders, many Mississippi people are actually asking for an increase in a tax rate. When I was down there largely attended meetings were being held, asking that the sales tax be raised to five cents. This quotation from an address at one of these meetings will furnish the explanation:

"The state has shown us that it can care for the debts by the imposition of the sales tax, and now that most of the opposition raised by merchants has been overcome, it looks like the legislature should increase it to 5 per cent, the increase going back to the counties for the heavy bonded debts that must be cared for or the counties will go into bankruptcy."

Hurry to Exploit It - It is an old familiar story that goes with the opening up of every new tax source. As with the gasoline tax, there is a hurry to tap it for all it is worth. There is no doubt that Mississippi counties need some means of carrying their heavy load of taxation and indebtedness. But I found state taxing officials, from governor on down, chary about jumping the sales tax still higher. For one thing they feel that it is still a trial and that a longer time should be given it, so that any disadvantages or handicaps might be revealed and ironed out. Further, I think, they are rather dubious about something else.

The State Tax Commission has adopted the commendable practice of calling in county boards of supervisors and trying to get uniformity in tax assessments. I sat in at several of these hearings, at one of which the county supervisors suggested an increase in the sales tax as a way of helping them out of their troubles. Homer Casteel, one of the three members of the State Tax Commission, and outspoken man of long public experience, answered them.

Plain Talk About Taxes - "I will not object to diverting funds from the sales tax or any other tax money to the counties," he said. "if the legislature will pass an inflexible, unbreakable law that counties cannot vote any more bonds or incur any more indebtedness. There is only one cure for our tax problem, and that is to quit incurring public debt and place limit on tax levies. You won't get anywhere if you use the sales tax to ease your burden and then permit some well-meaning men and women to appear before you and talk you into adding some new service or costly expenditure that will require more taxes."

That advice met with concurrence among Mississippi farmers whom I talked with. T. E. Pemble, who farms near Marigold, voted their general sentiment.

"The thing we want above everything else is to get out of debt," he said. "Public debt added to private debt is crushing farming as well as other business. I don't mind a new use of the taxing power if it is to get us out of

debt. But I would oppose it if it is to become simply another source of political spending money."

Landowners have another reason for looking favorably on the sales tax. As I sat on the veranda of a plantation house the owner told me about it.

"You saw that consolidated school building down the road," he said. "It costs us $20,000 a year tin bond interest and running expenses. An investigation recently showed that the parents of just fourteen of the 450 children attending it pay any of the taxes. A mighty big share of our people have been getting the benefit of modern roads and schools to which their children are hauled in busses, the protection of out laws and our levees without paying anything for them. They are the people who have voted many of these bond issues on us. The sales tax will remind them that these things cost money and have to be paid for."

It Brings In the Revenue - Two bankers also told me that they favored the sales tax because it should make people more conscious of taxes. "They will get a reminder every time they buy anything." One banker remarked.

The revenue-producing qualities of the sales tax undoubtedly account for much of the present friendly view of it in tax-handling circles. Estimates of its returns were originally based on a monthly expectation of $166,000. IT has exceeded that in every full month of its operation, the monthly average return to the time this was written being $197,807. Two Million dollars of new revenue in times like these is not to be regarded lightly.

"We based our expectations on a yearly taxable retail turnover of $100,000,000," I was told. "On the basis of the 1939 turnover of $413,000,000 the tax would return eight million dollars."

Mississippians are looking to the time when cotton gets back above ten cents for the sales tax to show what it really can do. It was adopted for only a two year period and automatically expires at the end of that time. The prevailing opinion is that it will be reenacted then and become a permanent part of the state's tax system.

"It is a good money raiser and the politicians, who are generally free spenders, will favor it for that reason," remarked a realistic minded planter, who has had legislative experience.

But the present administration, so far anyway, is giving Mississippians an experience of a different kind. The governor appointed to the highly responsible position of chairman of the State Tax Commission - who, it should be remembered is now invested with extraordinary powers - a well-known Delta planter and student of economics and public affairs, Alfred H. Stone. One of Mr. Stone's first acts was to set an example for other stage agencies. He took each job in the commission and found what private business was paying for similar work. A cut of $23,000 a year followed.

Checking by Private Business - When I was there the budget commission was making similar investigations to find what autom9obile costs and allowances were being made by private business. These rates would then be applied to the state institutions and departments. Similar efforts at tightening up costs were going on all through the state's business. A saving of 15 per cent in the already sharply reduced state outlay was regarded as entirely possible, I was told.

Partly this will be accomplished by getting the state back on a cash instead of a deficit basis. A memorandum of the Budget Commission to the heads of state institutions says" "Substantial merchants and certain department heads confirm the fact that because of the credit basis upon which the state has operated we have been penalized from 20 per cent and over to cover the cost of carrying the accounts of the state."

Moreover, an intensive study of Mississippi's business and tax resources has been initiated by the State Tax Commission. "At its end we should know more about our tax sources and tax0-bearing capacity than is known in any other state,' said Chairman Stone. "Then we should be able t make an intelligent estimate of our potential tax income and how the burden of it can be most equitably distributed."

An efficient tax administration is put well up at the top of the Mississippi program. Its tax rolls, like those of other states, were archaic and the machinery of tax collection had become creaky. But - and this is for the benefit o t9other states that may contemplate it - the sales tax requires an effective tax-collecting machinery. "The biggest part of its revenue value will depend upon tits administration," I was told. "Perhaps more than any other tax law the sales tax requires highly efficient nonpolitical administration."

What it Amounts To - To complete the job of overhauling, a recess committee of the legislature is charged with working out and submitting to the next legislative session a plan for the complete reorganization of the administrative machinery of the state and local governments.

The Mississippi program, on the whole, is a pretty drastic and all-9inclusive sort. But it is simply the inevitable ending to tendencies and policies that have been indulged in generally over the United States. Congress and many of the thirty-odd legislatures to meet this winter will have to face some of the same extremities that Mississippi faced. And it may not be far-fetched to say that upon the outcome of it all depends the answer to the rather startling remark I heard Chairman Stone address to a gathering of county tax officials:

"This tax situation, in its whole picture, is simply a test of our capacity for self-government."

JOHN PHIPPS – THE BIOGRAPHY OF A HAPPY COLLECTOR, NUMISMATIST, AND EXONUMIST

Well, when you are asked to write a brief biography about yourself I guess you start at the beginning and lay out the facts. I was born in New York, grew up in the Kansas suburbs of Kansas City, went to college in Missouri, got married, got a bachelor's degree in engineering, worked for General Motors in Dayton, got an MBA, travelled to 27 countries on business for GM, transferred to the Detroit area, retired from GM after 31 years and moved to the Atlanta area. I thought retirement would be good but it is much better that I imagined! Well, that is out of the way, now I can get to my numismatic life.

I started collecting sales tax tokens in the summer of 1956 when I was 6 years old. That summer when my mother and father were at work, I stayed with my grandparents in Kansas City, Missouri. They still lived in a big home where they raised their four daughters. They had plenty of room so they took in boarders. Boarders got a room, meals and my grandmother did their laundry. Missouri had sales tax tokens in use until 1961. In those days before perma-press clothes, almost everything was pressed with a hot iron. Occasionally one of the red or green plastic Missouri sales tax tokens would be left in a pocket. When the hot iron moved over the token the shirt or pants would be ruined and my grandmother would get angry and say something in German. Well, I repeated what she said and got my mouth washed out with soap. After that my job was to not allow any tokens into the house. I would attack anyone that entered the house challenging them to give me all of their tokens. And my accumulation started to grow.

As a kid, I loved Popsicles. As an adult I still do. The neighborhood grocery, a block away from my grandparent's home, sold Popsicles for seven cents. As soon as I had 70 red ones or 14 green ones, I would walk to the grocery by myself and buy a Popsicle. Of course this was not legal to do with the

tokens but as a cute kid, I got away with it. This was my summer between kindergarten and first grade. I couldn't add yet!! I don't have any of the tokens from that summer but I still remember it as being a great summer.

A few years later, in 1959, my mother got the Whitman Lincoln cent folders for me and I started my coin collection. My father collected/accumulated Indian head cents. I think I got the Lincoln folders so I would leave his Indian head cents alone. I filled all the holes in the folders from circulation except the 1909-s VDB. Then in 1962 I got a paper route. That caused a lot of coins to come my way. I got folders for buffalo nickels, mercury dimes, standing liberty quarters and walking liberty halves. Morgan and peace dollars and barber coins were saved but just set aside. Any Indian head cents were given to my dad. Later I realized I should get folders for Jefferson nickels, Roosevelt dimes, Washing ton quarters and Franklin halves. 1964 Kennedy halves were set aside and saved but I never got a folder for them. In 1964 I bought my first coin in a coin shop. It was needed to complete the Boy Scout Coin Collecting merit badge. My brother and I kept the paper route until 1968. By then with the clad coinage replacing the silver alloy coins, I wasn't finding much to add to my collection anymore. And I was graduating from high school so my folders and other accumulated coins were set aside. I still have the coins in my collection today but I got rid of the folders since they were deteriorated and were falling apart.

Between 1968 and 1998 I didn't add much to my collection. I wasn't excited about the clad coinage and I didn't have the money to buy the coins to fill the holes remaining in my sets. I bought the Bicentennial Coins and a few garage sale items. But in 1999, I inherited my father's Indian head cents and the State Quarters got my attention plus the Clinton Administration was very rewarding to my financial investments. I started going to the Dayton-Kettering Coin Club (Kettering, Ohio) and attending local coin shop auctions. Then in 2001 I was transferred to the Detroit Area. There I attended the Royal Oak Coin Club and the Birmingham Coin Club meetings. During this time I got my first gold coin. I won it in the Royal Oak Coin Club show raffle. Finally I retired to the Atlanta Area and started to attend the Metropolitan Coin Club of Atlanta meetings. During the span from 2000 to now I have discovered a host of numismatic interests. I now actively collect sales tax tokens, U.S. coins, star notes, Canadian cents, British pennies & "round" pounds, Philippine coins under U.S, administration, elongated coins, love tokens, hobo nickels, OPA red & blue points, and military payment certificates. I also collect postcards and pin-backs. In addition to being a member of ATTS, I am a member in the ANA, Metropolitan Coin Club of Atlanta, the Georgia Numismatic Association, FUN, the Society of Ration Token Collectors, the Elongated Collectors, the Original Hobo Nickel Society, and the International Bank Note Society. I am strictly a hobbyist. What I buy is for the pleasure of having it and I never think of it as an investment.

In retirement I am able to attend more numismatic events. I attended the 2005 ATTS meeting at the ANA National Money Show in Kansas City and the 2011 ATTS meeting at the ANA World's Fair of Money. At the GNA show in 2010 I hosted an ATTS "Greet & Swap" meeting. Three members attended and we signed up two new members. I regularly go to the annual GNA shows, the winter FUN shows, the MPC Fests in Port Clinton, Ohio, and most local coin shows. Occasionally I attend the ANA shows. I have attended ANA Summer Seminars three times. One thing that I enjoy is preparing exhibits and I have won prizes for my exhibits at the GNA shows, the FUN shows and at the ANA shows.

One final thing to mention, as you read above, in 1959 my mother started me on a path as a coin collector. Toward the end of her life my mother became wheelchair bound and it became difficult for me to have a weekend visit with her because her activities revolved around doctor's appointments, physical therapy and taking medicine. Plus, she never did understand what I did at General Motors. So when I would go to Kansas for a visit, I would go on the weekend of the Johnson County Numismatic Society coin show or Lyn Knights postcard show. We would go to the show both days and we would both find a few things to buy. In the evenings we would talk about our finds and have a pleasant visit for the rest of the weekend. Also she would tell her friends and neighbor about her son the coin collector from Atlanta that took her to the coin show. Both my parents are gone now but I have coins in my collection to remind me of my mother and father from over 50 years. I hope to read the biographies of other members in future newsletters and to meeting some of you at future numismatic events.

Where is the New Mexico Sales Tax Scrip?

By Monte C. Dean

When I was working on the History book, finding every possible scrap of information I could locate on the history of sales tax in all the states that have or had it, I came upon a number of shocking surprises.

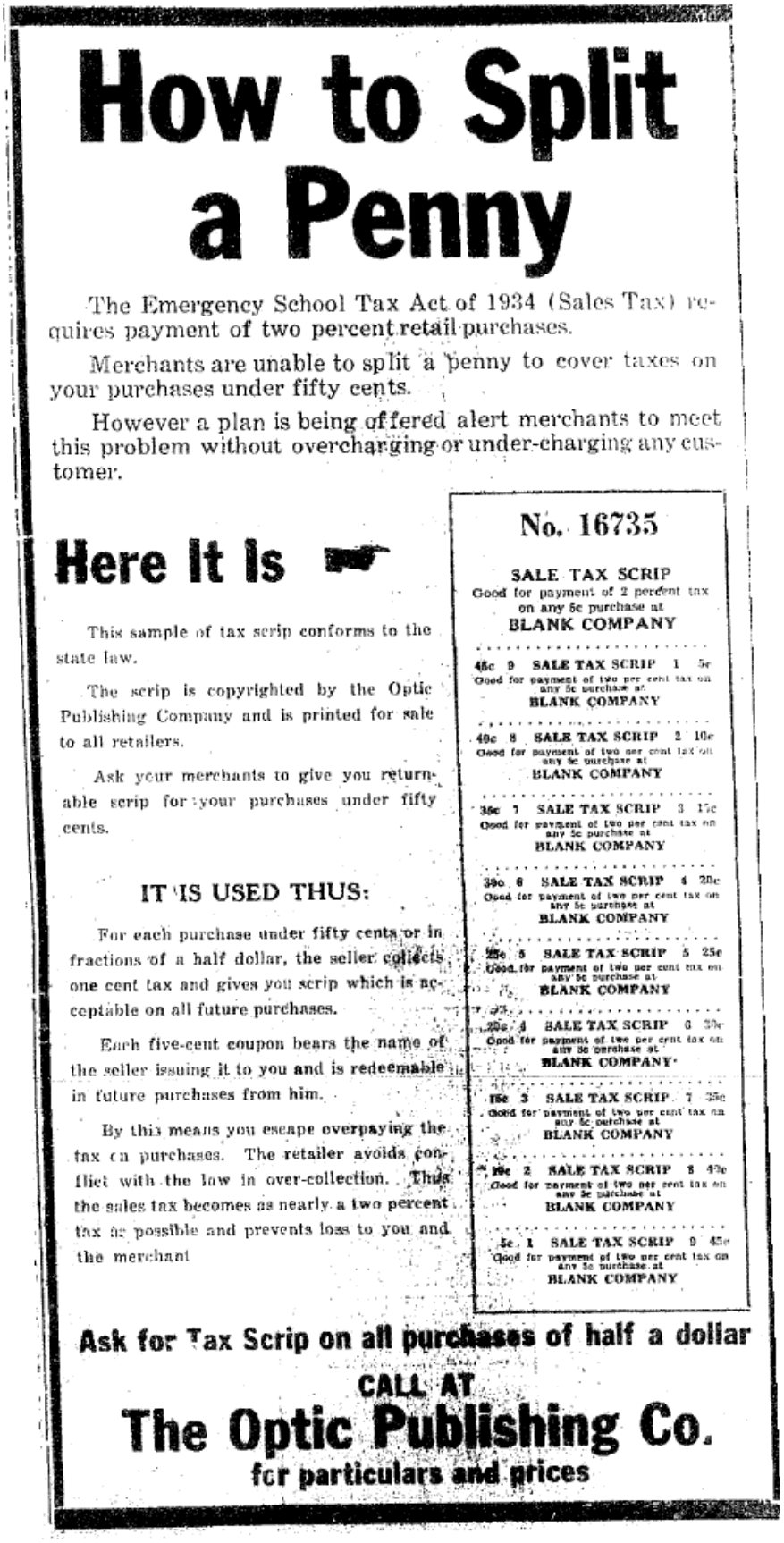
This advertisement was one of the most astonishing. To the right is the best copy I could pull from the Las Vegas Daily Optic of Friday, May 4, 1934.

That large ad, featured in that publication, was seen on Friday, May 4, 1934, Monday, May 7, 1934, Wednesday, May 9, 1934, and continued on until the end of May on a regular basis.

This was not a small ad – it was quite large. So I have a hard time believing that that they would continue to publish this ad week after week if they were not doing some business in producing the sales tax scrip (they even spelled scrip right!).

And I also doubt they would have been the only ones printing such scrip.

In other states it



How to Split a Penny

The Emergency School Tax Act of 1934 (Sales Tax) requires payment of two percent retail purchases.

Merchants are unable to split a penny to cover taxes on your purchases under fifty cents.

However a plan is being offered alert merchants to meet this problem without overcharging or under-charging any customer.

Here It Is

This sample of tax scrip conforms to the state law.

The scrip is copyrighted by the Optic Publishing Company and is printed for sale to all retailers.

Ask your merchants to give you returnable scrip for your purchases under fifty cents.

IT IS USED THUS:

For each purchase under fifty cents or in fractions of a half dollar, the seller collects one cent tax and gives you scrip which is acceptable on all future purchases.

Each five-cent coupon bears the name of the seller issuing it to you and is redeemable in future purchases from him.

By this means you escape overpaying the tax on purchases. The retailer avoids conflict with the law in over-collection. Thus the sales tax becomes as nearly a two percent tax as possible and prevents loss to you and the merchant

No. 16735

SALE TAX SCRIP
Good for payment of 2 percent tax on any 5c purchase at
BLANK COMPANY

45c 9 **SALE TAX SCRIP** 1 5c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

40c 8 **SALE TAX SCRIP** 2 10c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

35c 7 **SALE TAX SCRIP** 3 15c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

30c 6 **SALE TAX SCRIP** 4 20c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

25c 5 **SALE TAX SCRIP** 5 25c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

20c 4 **SALE TAX SCRIP** 6 30c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

15c 3 **SALE TAX SCRIP** 7 35c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

10c 2 **SALE TAX SCRIP** 8 40c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

5c 1 **SALE TAX SCRIP** 9 45c
Good for payment of two per cent tax on any 5c purchase at
BLANK COMPANY

Ask for Tax Scrip on all purchases of half a dollar

CALL AT
The Optic Publishing Co.
for particulars and prices

didn't take long for several printers to jump on to the band-wagon of producing some form of scrip if their competitors were doing so and I would imagine that it could have been true for New Mexico, too.

Somewhere out there I'm hoping there is still an example or two of the New Mexico scrip. Maybe such scrip is in an old scrap book, tucked away inside the checking accounts of a business that used them, tossed in a drawer that eventually makes it to an estate auction, found in an old Revenue collection or some other hidey-hole so that these treasure-trove pieces might once again appear from the dust of the past. It was only a few years ago that a Mississippi scrip appeared and we hadn't even suspected that state might have had such amazing yummies.

At the very least it gives us hope of finding another lost treasure. If I lived anywhere near Las Vegas I think I'd be finding out what happened to this old publishing company. It's not likely that scrip from 82 years ago still exists, but we know that miracles do happen in our amazing world of STTS collecting.

RALPH HARNISHFEGER – EVERY MAN HAS THEIR PRICE (From eBay)!

Monte asked me to write a short biography about myself for the newsletter so here it is.

My name is Ralph Harnishfeger and I grew up in northern Hamilton County Ohio (think outskirts of Cincinnati) in the 1950's and 1960's. I am 64 years old and a professional biologist teaching at Lock Haven University of Pennsylvania in the rural northcentral region of the state. It is a great place to live and work if you enjoy outdoor activities. We also have an active estate auction and flea market scene which provides opportunity for collectors of all types to add to their collections.

I began collecting, as many did, looking at loose change my mom and dad had and filling spots in penny, nickel and dime Whitman coin folders. My older cousin Roy was also a coin collector but no one else in my family or among the cousins was a collector of much of anything. A neighbor was an active stamp collector as was his father and I became interested in stamps and would tag along some Saturdays to a local stamp shop which were abundant in those days. I also collected shells, Indian artifacts which could be found locally, and fossils which were locally abundant in creek gravel. I later took an interest in many types of tokens, including tax tokens, local post cards of scenes and buildings no longer in existence, and various types of licenses such as hunting, fishing and those placed on animals such as dog and cat tags.

I went to graduate school in southern Illinois and became interested in Illinois tokens after literally stumbling upon a copy of Orrie Vacketta's book on Illinois good for tokens in our campus library. I had very limited funds as a grad student but did manage to buy a few revenue and postage stamps, charity seals and tokens for my collection. I also accumulated some dog licenses from the university mascots (Saluki's) which I took care of in the University's kennel facilities as part of my work while a grad student. Knowledge of Vacketta's work led me to look for and find the token book on my home state Ohio tokens by Gaylor Lipscomb.

I obtained my graduate degrees and worked as a university researcher for a few years in southern Illinois and then as a reclamation specialist for the state of Illinois insuring that land mined for coal was reclaimed according to requirements set by law. Many of the mines I inspected were near to towns which issued tax tokens such as Astoria and Royalton among others. I lived in Carbondale, then Marion and

finally Springfield prior to my move to Pennsylvania in 1990. I had a bit more money by this time and continued to add some stamps and tokens to my collection. I attended some estate sales and, as a mine inspector, got to travel a good bit and could stop at antique shops in my travels.

Perhaps the favorite tax token I currently have in my tax token collection is from Astoria. Much of the land around Astoria has been mined for coal and I often drove by the small town square when inspecting one of my assigned mines. All but one of the shops was boarded up as I recall. The mining industry must develop very large acreages to justify the incredible expense of the large mining machines.

The economics is such that small towns and the people in them are often displaced. The turnover of soil, especially from earlier mining which was less regulated, makes it very unlikely any tokens lost on the surface would ever by located again by metal detecting. I personally believe that the Astoria tokens and some others from mining regions are particularly scarce for that reason. I purchased my Astoria token in a large collection of tax tokens in a coin auction many years ago. The description was particularly vague about what was in the collection calling it just a mix of Tax Tokens, nothing more. Since I was relatively new to this specialty at the time I took a chance and was well rewarded with quite a few of the scarcer Illinois provisional metal tax tokens.

What I am particularly interested in finding at present are new varieties of the Ohio tax cards made by private businesses and anything related to tax tokens from Pennsylvania. I did find one nice PA piece in a binder full of older currency and military payment certificates at a local coin dealers booth in an antique mall. The unknown or unusual are always interesting to me and I keep my eyes open for such things which remain largely unknown to most coin and mainstream token collectors and dealers.

My collecting goals for nearly everything I collect are fairly simple and direct. I attempt to assemble a representative group of each collectible, including the rare and unusual, consistent with my economic reality and focus on the subareas I find most interesting. For coins I like to buy higher grade nice looking coins and complete the sets which interest me. I am much less picky with grades on tokens and limit my collecting mainly to geographic areas where I have lived. The same is true for picture postcards and the various licenses I have an interest in. Much of that material was intended to be of annual use so it is not made particularly well, mint examples of licenses on certain types of paper, cardboard and other delicate construction materials are often unavailable as the licenses were exposed to bad weather conditions when displayed on the outer clothing as was often required by law.

I hope this short narrative gives you some idea of how I got started in collecting things and some details about my interest in sales tax and other tokens. The thing I like the most about these tokens is in knowing that so much is still unknown about varieties and types of the locally produced provisional issues. Every issue of our newsletter has the potential to make us all more knowledgeable in this interesting area.

Best regards and happy collecting. Ralph

Editors Note: Ralph has been providing us with the eBay prices realized for untold years, and it is always one of the areas that spice our newsletters up every single issue. Thank you Ralph, for giving us this great biography, and in your unstinting work in providing us with the STTO every issue!

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

160819 – 161123 – 1659 Lots Closed, 774 Sold

Ralph Harnishfeger

With Additions from MCD

Pinckneyville Sales Token
Redeemable at Any Member Store For Face Value.
¼c ONE QUARTER CENT ¼c
Pinckneyville Sales Token
Redeemable at Any Member Store For Face Value.
¼c ONE QUARTER CENT ¼c
Jackson Co. Sales Token
Redeemable at Murphysboro Chamber of Commerce for face value, ¼ cent.
Pinckneyville Sales Token
Redeemable at any Member Store For Face Value.
¼c ONE QUARTER CENT ¼c
LA MOILLE SALES TAX TOKEN VALUE ¼ CENT
PRINCETON SALES TAX TOKEN VALUE ¼ CENT
DANIEL'S SALES TOKEN
Redeemable at any Daniel's Pure Food Store for face value,
¼c ONE QUARTER CENT ¼c
Jackson Co. Sales Token
Redeemable at Murphysboro Chamber of Commerce for face value, ¼ cent
RANDOLPH COUNTY ONE FOURTH CENT Associated Retailers

Top priced seller for this period was this 9 piece Illinois scrip collection that sold on 160920 for **$226.50.**

The gentleman also sold the set of 8 Washington scrip on the same day, listed below, for $81.00.

It is especially interesting because this gentleman did contact our web page before he sold and offered the entire batch of 17 pieces to anyone who replied.

I did make contact with the seller but he wanted $400 for the whole batch and I told him it was unlikely that they would sell for much more than $300 at full retail.

Consequently, he went ahead and put these two lots up on eBay and achieved $307.50 for the two sets of scrip. I'm at least glad I was that close on the selling price for these two lots.

Last issue we noted two examples of this previously rare token selling for $100.00, then $96.00. Two more examples sold by this same seller during this period "clocked in" (…get it...snicker) for $50.00 each. He then sold two more examples for $44.95. Then on 161113 another example sold for $109.20, and this seller has another one up for sale at this time starting the bid at $79.95. You have to wonder if anyone actually takes stock of sold prices, since the person paying the high price of $109 was either desperate to make sure they got one, or simply didn't see the past bids. None the less, there was at least one other bidder just under that price, so they might have lost it if they had bid less. This is a perfect example of why, with very few exceptions, I will not be listing many metal issues in the new ID & PG at over R-7 rarity. There are a few instances where a higher rarity rating is well deserved, but in most cases, even if we've never been able to locate many, there are probably more out there. Unlike scrip, the metal tokens will tend to hang around somewhere.

HAVE YOU SPOTTED OR WON A NEAT ITEM ON eBay OR ELSEWHERE?

Please let us know with photos and we will be sure to include your additions here in our On-Line results. The more folks we have looking, the better our chances of learning about obscure items. If you notify us of something we missed, you will be entered to win a great prize!

Emergency Sales Tax
Good for One
TOKEN
at Colfax, Wash.
Colfax Retail Trade Bureau
Emergency Tax Tokens
REDEEMABLE BY STORES FOR ONE SALES TAX TOKEN ON OR BEFORE
JUNE 1, 1935
LONGVIEW RETAIL MERCHANTS ASSN.
EMERGENCY TAX TOKEN
Redeemable by Stores for
One Sales Tax Token
Cathlamet Commercial Club
EMERGENCY TOKEN
Redeemable by Spokane Stores for
3% SALES TAX TOKEN
to August 1, 1941
SPOKANE RETAIL TRADE
BUREAU
EMERGENCY TAX TOKEN
ONE-FIFTH CENT
Redeemable on demand by
Stevenson C. of C. and
Bank of Stevenson
Fourth of July Celebration
Stevenson, Wash.
STATE OF WASHINGTON
TAX TOKEN SCRIP
TAX ON PURCHASE 10 CENTS OR LESS
THIS SCRIP WILL BE REDEEMED IN CASH BY THE TAX COMMISSION UPON PRESENTATION EITHER PRIOR TO OR WITHIN SIXTY DAYS AFTER PUBLIC NOTICE OF CALL FOR REDEMPTION OF THIS SERIES
CH 160 LAWS 1935 SERIES B
STATE OF WASHINGTON
TAX TOKEN SCRIP
TAX ON PURCHASE 10 CENTS OR LESS
THIS SCRIP WILL BE REDEEMED IN CASH BY THE TAX COMMISSION UPON PRESENTATION EITHER PRIOR TO OR WITHIN SIXTY DAYS AFTER PUBLIC NOTICE OF CALL FOR REDEMPTION OF THIS SERIES
CH 160 LAWS 1935 SERIES C

Here is the second batch of scrip that I mentioned above. The top batch of Illinois sold for $226.50, while this lot of 8 Washington scrip sold for **$81.00**.

This lot included (from my own assignment of catalogue numbers and rarity ratings):

Colfax - IL-L12Ba, R2
Longview- IL-L21, R5
Cathlamet-Probably IL-L3, R5
Spokane – IL-L47, R2
Stevenson – IL-48, R5
State – S2, R1
Tenino – L101, R5
State – S3, R1

So, overall, at a cost of slightly over $10 per example this was a great way to get some more easily obtainable Washington scrip all at one time.

Even though four of the items were common, 4 R5's certainly helped in making this a nice batch.

Here is one that finally sold that helps to illustrate some of the things you might want to avoid if you plan on selling on eBay, especially a rare item on eBay.

The M&D lists this MO counterstamp as R-10 and doing a close comparison with the one I have photographed, which will be catalogued as MO Cs-AUE-1 in the new book, both photos appear to be the same example.

This seller began by listing this rare item for $99.00 and received no bids. The next week he listed it for $199.00 – yes, $100 more, and received no bids. I can't imagine why he thought doubling the price would cause more interest. Then he lowered it to open at $99.00 again, with no bids. Finally, ne listed it for a fourth time with a beginning bid of $49.99 at auction or a Buy It Now of $70. It immediately sold for the $70.

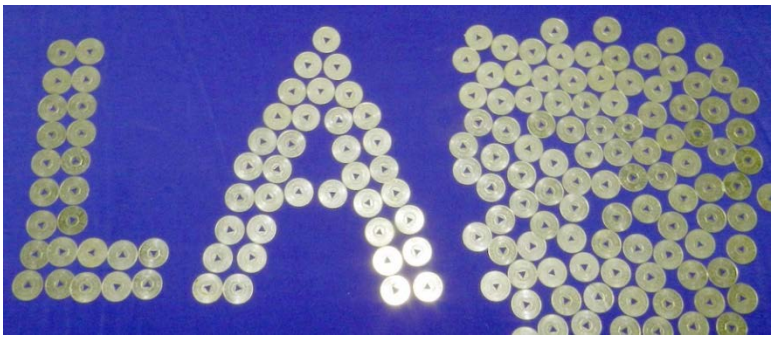
The point here is that on truly rare STTS like this one is you will almost ALWAYS achieve better prices if you start at a very low amount – like 99 cents. You will have many more people put the item on their watch list and since everyone who knows much about MO Cs would consider this a steal at $60-$70, you would likely have some bidding pretty darned early. In fact, I'm willing to bet that if this was listed for 99 cents at auction, it would probably end up selling for more than the $99 opening bid that the seller initially listed it for. In short – the rarer an item is, the more likely that it will sell for a very good price IF the opening bid is cheap. I had missed seeing the Buy It Now part of the option, and put a snipe bid in for $85. I was disappointed to see someone was smart enough to snatch it up for that $70 buy it now. So do I know for sure this would have sold for more? Yes, I do, since I would have bid more, and I'm betting a few others might have done the same.

This batch, listed as 60+ different received a very nice bid of $51.00. It appeared that all of the tokens shown were nice, rather than rat droppings, and for a beginning collector this was a fantastic way to get a bunch of nice tokens all at one time for a reasonable price.

For those of you who are seeking a boost to your common pieces either in number or condition, this was exactly the type of lot that you should keep your eyes open for.

I didn't spot anything particularly scarce, but there were a few that might have made it into the R-3 rarity range.

Plus, if you figured out what the postage would cost on winning even half this number, one by one, it would probably be more than this lot.



$48.75 for 173 Louisiana STTs that all appeared to be in real uncirculated condition, so undoubtedly offered as they were found and undisturbed for many decades.

We can only hope the winner of this lot was able to find a few nice errors (I didn't see any obvious ones), or perhaps have a chance to try and determine die varieties.

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a good Old Casey which sold twice during this period, once for $45.99 and a second example which sold for $42.50.

At right is a very nice condition box of Missouri Reds from Ingwersen sold for $44.34.

A whole pound of sales tax tokens sold for a very reasonable $40.00.

There must have been a TON of tokens in that pound since so many of them were made of aluminum.

A treasure hunt where you just never know what might pop up.

Tough varieties, neat errors or counter stamps are all possibilities in these type lots.

175 STT's sold for $34.00 – Note the Schimmel promotional scrip far right, which is an unusual find.

A surprisingly difficult MO-S1a pressure stamp which sold for $31.00.

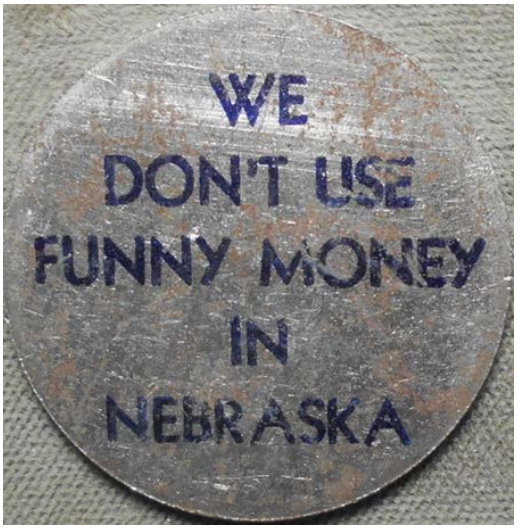
After seeing many thousands of MO-S1's from many dozens of different groups and lots, this PS is rated at R-5, though it seems much tougher than that to actually locate. This from the same seller that sold the other PS token listed immediately below, and the MO Cs-AUE-1 above.

an MO-S1b that sold for a real bargain price of only $30.00

yet another Witt, ILL. Two sold this period at $30.00 and $26.00 from the same seller that sold 4 others last period for $49.00, $46.20, $44.05 and $29.36. Obviously this seller lucked in to a treasure trove of these. It's also good to note that there are so many folks still bidding on these which means there were quite a few folks that still needed to add one of these to their collection. Although the price is down a bit with these last two sold, they are still well above what might have been expected with six examples selling so close together.

$37.00 for 15 Illinois provisionals included: 1/4 CT KEWANEE, KIWANIS CLUB WYOMING IL 1/4 CT, 1/4 CT EFFINGHAM, 1/4 CT PIKE CO, 1/4 CENT PEKIN IL, 1/4 CT GALVA, ANOTHER 1/4 CT PEKIN IL, 1/4 CT JACKSONVILLE IL, and ANOTHER JACKSONVILLE IN LESSER CONDITION, 1/4 CT ALUM MARLBORO C. OF C. IL JACKSON CO., DEPT OF FINANCE SQUARE ALUM 1 1/2 MILLS AND A ROUND ONE. plus 3 others not sure. WCMA 1/4 cent, square aluminum 1 1/2 token, Sales tax 1/4 cent Retail Beardstown Merchants.

At only a couple of bucks each this was a wonderful addition to someone's collection as it did include some nicer condition and a few slightly tougher pieces. These nice lots of all different pieces really helps to reduce the time it takes to add new tokens to a collection, as well as keeping the costs down when it comes to postage costs.



To Left above - $32.94 – Hundreds of Missouri Milk Caps that all appear to be in uncirculated condition.
To Right above - $28.94 – NE-5A – showing a lot of the typical rust commonly seen, but with more than the usual amount of lettering still visible. 100% pure acetone might remove some of that corrosion without doing any harm to the lettering. Try a small area first, but it should work.

Walla Walla Washington Scrip Stolen for only $25.54. One of the best buys of the period.

A more common Tenino, still great for only $25.20

A great cigar box find of some 300 STT's and it looked like there was a number of Alabama included. Most likely, this is one of those great finds that have been undisturbed for decades. The chance for better varieties and errors in such an original box is pretty decent. If you won any of these big lots please let us know what you found!

Regardless of what is found, it's a cheap date for only $24.58

To Left Above – one of the most common of all Missouri counterstamps still managed to pull in $24.12.
To Right Above – This seller has sold many of these with four more this period with one at $29.99 and 3 more at $24.12 each. It's good to see that someone is collecting rolls, as they are difficult to find.

To Left Above – A single scrip from California, the CA L14a, sold for a very respectable $24.12.
To Right Above – A group of 9 Illinois provisionals that netted $2 each at $18.00.

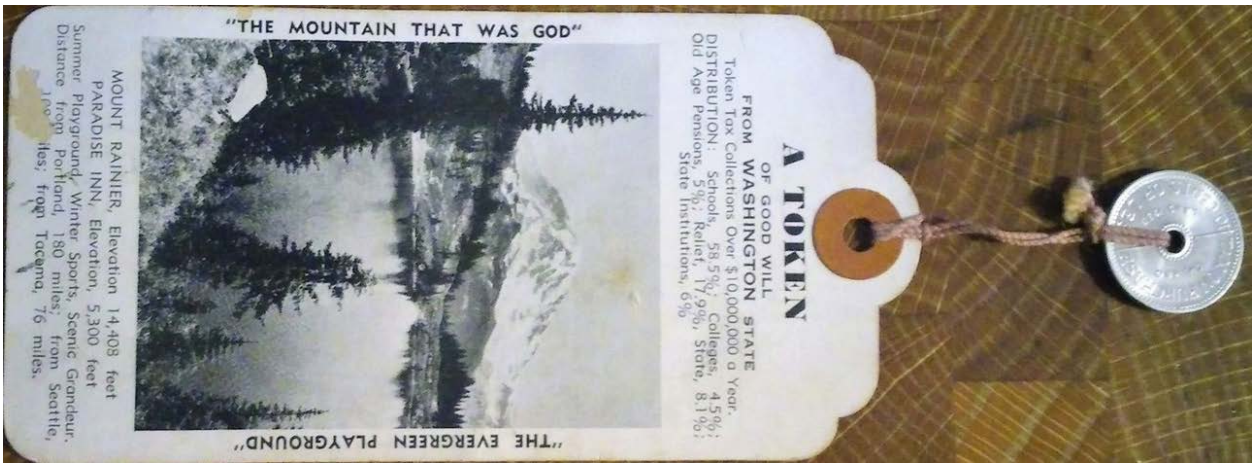
A pair of head scratchers…

12 ugly Louisiana sold for $16.85. If you won this lot, tell us what you saw that I didn't?

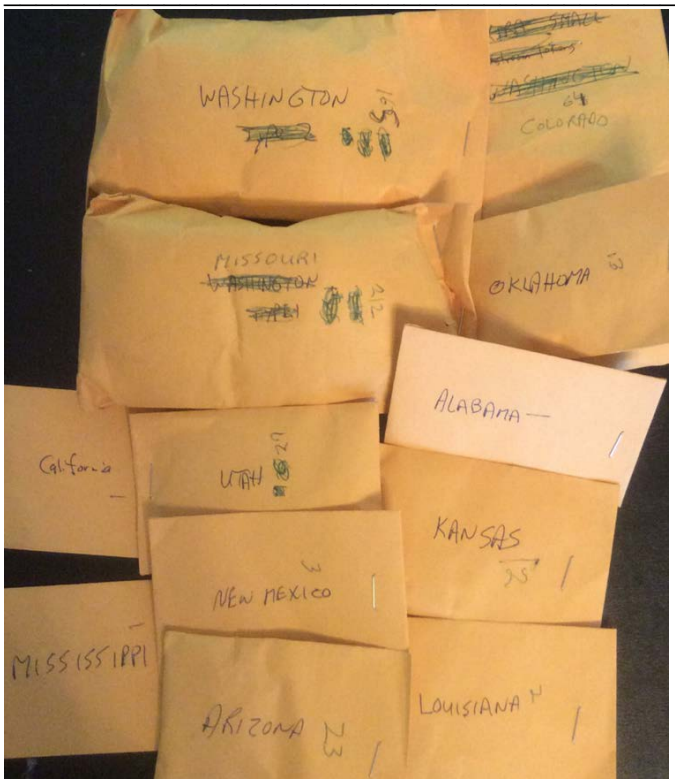
This second head scratcher on the right looked like 50 identical uncirculated Missouri Reds, probably from the same box. Man, I could give that buyer SUCH a discount on a few tens of thousands!

PLEASE BE SURE AND PAY YOUR $12.00 YEARLY FEE FOR MEMBERSHIP TODAY.

If you want a really easy way, just go to **http://www.salestaxtokens.org** and pay with Pay Pal. Or send a check or MO to **Jim Calvert** R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420


"THE MOUNTAIN THAT WAS GOD"
MOUNT RAINIER, Elevation 14,408 feet
PARADISE INN, Elevation, 5,300 feet
Summer Playground, Winter Sports, Scenic Grandeur.
Distance from Portland, 180 miles; from Seattle,
"THE EVERGREEN PLAYGROUND"
A TOKEN
OF GOOD WILL
FROM WASHINGTON STATE
Token Tax Collections Over $10,000,000 a Year.
DISTRIBUTION: Schools, 58.5%; Colleges, 4.5%;
Old Age Pensions, 5%; Relief, 17.9%; State, 8.1%;
State Institutions, 6%

My personal favorite for best buy of the entire period was this Washington Post Card with attached Washington STT. Although this is one of the easier ones of the 7 types known, these usually sell in the $50-$60 range. I'm guessing that since only one type was listed in the M&D not many collectors have these on their want lists YET. There was an update many years after the M&D with 6 of the 7 types listed, but most collectors who have joined in the last 8 years probably didn't even know such updates existed. Regardless, this sold for $16.50 and my hearty congratulations for whomever snapped this up for such an excellent price.



Potentially, this lot could be a better deal than the Washington post card above.

$15.00 postage included 524 STT's that was promptly snapped up as a buy it now within an hour of it being listed. Notice CALIFORNIA being one of the envelopes.

We'd LOVE to hear from you if you were the smarty that snatched up this basket of goodies. I'm drooling a bit thinking about the bag marked California. Could it be a second known example of the only state pattern?

Colfax, which sold for only $13.94

There were many other lots under $20.00 that sold during this period, but I've only included the best grabs above. Common bags and boxes of STT's have been doing very well of late. Obviously there are some folks out there interested in getting bunches for a good price. That is probably an indicator of new collectors, I would think. Now we just need to find them and introduce them to our society!

15 - WINNING CONTRIBUTORS!!!

All of the following members were kind enough to contribute something to this issue and/or last issue and will be rewarded with at least one scarce or rare (minimum R-5 rarity) token from the Ingwersen Hoard: **Jim Calvert, Tom Carson, John Clary, Ralph Harnishfeger, Joe McCarthy, Scott McClung, Bill Myers, Nick Sapone, John Phipps, John Ostendorf, Leo Schiltz, Steve Tomisek, James Vanek, Larry Warner and Robert Young**. In some cases I'll be sending a single rare (R-7 or R-8) token instead of two or three more common issues. In every event, I THANK YOU. I'm proud to be a member of such a great team!

WINNING in 2017

Anyone who contributes anything – an ad in the trading post, an article, a letter to the editor - or anything that gets printed will be eligible for more **seriously valuable** prizes in this coming year. Spend some of your holiday getting your collection out, enjoying it, and letting us know. Or tell us about yourself. Or your favorite token or collectible (with pictures please!). Whatever YOU can contribute is what allows us all to keep a Newsletter that we can all look forward to reading! MCD

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

Pay Pal on our website http: www.salestokens.org

Any questions or information needed please give me an email at jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

August 1, 2016 – October 31, 2016

Beginning Balance	08/01/2016	$ 2354.56		
Balance	09/01/2016	$ 2089.52	Expenses - $343.91	Income - 0
Balance	10/01/2016	$1745.61	Expenses - 0	Income - 0

The balance for April covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

October 31, 2016

NEW MEMBERS:	None
DROPS:	None
DEATHS:	1
MEMBERSHIP: 05/01/2016	78 paid + 6 donated

TRADING POST

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

I'LL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

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CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

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OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

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I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

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WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to $10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The ATTS Website is www.salestaxtokens.org.

RENEWAL IS NOW – Make life easy for Jim and just go to the above web address, and pay for your 2017 dues. PLEASE!!! Or mail to him at his address listed below.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S.) for U.S. and Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 **johnoste@yahoo.com**

Secretary / Treasurer

Jim Calvert R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420 **jnlcalvert@gmail.com**

Newsletter Editor / Librarian

VACANT – WE NEED A PERMANENT EDITOR

Board Members

Webmaster / At-Large Position #1

Loran Frazier R-550 P.O. Box 285, Lathrop, MO 64465 **loranfrazier@yahoo.com**

Temporary Editor / At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 **Moxking@aol.com**